

**MINUTES FOR THE REGULAR MEETING
EAST STROUDSBURG BOROUGH COUNCIL
TUESDAY, JANUARY 20, 2026 – 7 PM**

Ms. Wolbert read the SPECIAL NOTE: To meet the requirements established by the Office of Open Records for virtual meetings, this meeting shall be audio and video recorded via WebEx and East Stroudsburg Borough Page on Facebook from the initial announcement of the meeting until its end with the exception of the executive session if any, which shall not be recorded.

PRESENT IN PERSON: Sonia Wolbert; Carrie Panepinto; Charles Garris; Lauren Peterson; Paul Shemansky; Jane Gagliardo; Mayor Victor Brozusky; Borough Manager Kelly Lewis; Solicitor John Prevoznik; UTRS Engineer Russ Scott; Director of Public Works Lee Philips; Director of Finance Layla Richard-Rau; and Assistant to Borough Manager Danielle Decker.

ABSENT: No one.

Ms. Wolbert called the meeting to order at 7:19 PM and lead in the Pledge of Allegiance.

Report on Executive Session: Solicitor Prevoznik reported there was an Executive Session held on Thursday, January 15, 2026 at 7:30 PM where Ms. Wolbert, Ms. Panepinto, Mr. Garris, Ms. Peterson, Mr. Shemansky, Mayor Brozusky, Mr. Lewis, Phillip Earnst, Esq. and Rebecca Johnson Barksdale of Saxton and Stump Law Firm were all in attendance to discuss the Middle Dam mediation strategy on the second day. The Executive Session ended at 8:42 PM and no decisions were made.

Solicitor Prevoznik reported there was an Executive Session held tonight at 6:30 PM and Ms. Wolbert, Ms. Panepinto, Mr. Garris, Ms. Peterson, Ms. Gagliardo, Mr. Shemansky, Mayor Brozusky, Mr. Lewis, Phillip Earnst, Esq. and Rebecca Johnson Barksdale of Saxton and Stump Law Firm were all in attendance. Middle Dam litigation was discussed and Mr. Earnst and Ms. Rebecca Johnson Barksdale left at 6:48 PM. A personnel matter, contract, and real estate were all discussed. No decisions were made and the session ended at 7:14 PM.

Public Hearings:

Public Hearing for Ordinance No. 1423 Amending Chapter 154 – Water advertised for 7:15 PM

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to recess the Regular Council Meeting and convene the Public Hearing for Ordinance No. 1423 Amending Chapter 154 - Water at 7:22 PM. The motion passed unanimously.

Solicitor Prevoznik read the Ordinance aloud. Solicitor Prevoznik swore Danielle Decker in and had her explain the exhibits. Solicitor Prevoznik swore Mr. Scott in and had him explain the tapping in fees and his analysis he had done for the Ordinance. Mr. Scott stated the maximum that could be charged is \$4,020.00.

A motion was made by Ms. Panepinto and seconded by Ms. Peterson to enter Exhibits B1 – Public Notice of the Public Hearing; Exhibit B2 – Ordinance 1423; Exhibit B3 – Pocono Record Affidavit of advertisement; Exhibit B4 – Affidavit from Danielle Decker for the Public Notices of the Public Hearing in Pocono Record, Monroe County Law Library, on Borough Website, and in Borough Lobby; and Exhibit B5 – Sign-in Sheet. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to close the Public Hearing and reconvene the Regular Council Meeting at 7:35 PM. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve Ordinance No. 1423 Amending Chapter 154 - Water, as presented and advertised. The motion passed unanimously.

Public Hearing for Ordinance No. 1422 Amending Chapter 126 – Sewers advertised for 7:30 PM

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to recess the Regular Council Meeting and convene the Public Hearing for Ordinance No. 1422 Amending Chapter 126 - Sewers at 7:36 PM. The motion passed unanimously.

Solicitor Prevoznik read the Ordinance aloud. Solicitor Prevoznik swore Danielle Decker in and had her explain the exhibits. Solicitor Prevoznik swore Mr. Scott in and had him explain the EDU's and his analysis he had done for the Ordinance. Mr. Scott stated the last time the sewers ordinance was amended was back in 2005.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to enter Exhibits B1 – Public Notice of the Public Hearing; Exhibit B2 – Ordinance 1423; Exhibit B3 – Pocono Record Affidavit of advertisement; Exhibit B4 – Affidavit from Danielle Decker for the Public Notices of the Public Hearing in Pocono Record, Monroe County Law Library, on Borough Website, and in Borough Lobby; and Exhibit B5 – Sign-in Sheet. The motion passed unanimously.

President Long of East Stroudsburg University (ESU) asked which entities use 209 sewer a day, based upon a formula for it had impacted residential housing years ago.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to close the Public Hearing and reconvene the Regular Council Meeting at 7:58 PM. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve Ordinance No. 1422 Amending Chapter 126 - Sewers, as presented and advertised. The motion passed unanimously.

January 5, 2026 Reorganizational & Regular Council Meeting Minutes: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve the January 5, 2026 Reorganizational and Regular Council Meeting Minutes. The motion passed unanimously.

Public Comments – Agenda Items: There were no public comments.

East Stroudsburg University (ESU) Presentation: President Kenneth Long gave a community update on upcoming project plans and campus improvements for the university, updated enrollment information and workforce overview, athletics facilities enhancements, and parking management.

Concord Public Financial Advisors, Inc. (“Concord Public Finance”): 2026 \$4 Million Short-Term Bond Presentation: Mr. Chris Gibbons gave a short presentation regarding the 2026 Debt Refinance. Mr. Gibbons outlined the potential schedule for the financing of capital equipment.

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the financial advisor proposal from Concord Public Financial Advisors, Inc., (“Concord Public Finance”), dated January 6, 2026, in an amount of \$25,000, and reimbursement for its actual, reasonable out-of-pocket expenses, and authorize Council members and the Borough Manager to sign and deliver documents effectuating this motion. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to approve and authorize the release of the 2026 \$4 Million Short-Term Debt Financing Request For Proposals (“RFP”) and term-sheet to perspective lenders as presented by Concord Public Finance. The motion passed unanimously.

A motion was made by Ms. Panepinto and seconded by Ms. Peterson to approve the proposed timeline for the 2026 \$4 Million Debt Financing Proposal to include Public Notice Advertising as required by law for the Public Hearings on February 3, 2026 at 7:15 PM and February 17, 2026 at 7:05 PM in Borough Hall, 24 Analomink Street, East Stroudsburg, PA 18301. The motion passed unanimously.

Treasurer's Report: distributed via email and in packet

Cash and Accounts Receivable Report: A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to accept the Cash and Accounts Receivable Report as prepared by the Director of Finance. The motion passed unanimously.

Budget to Actual Report: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to accept the Budget to Actual Report as prepared by the Director of Finance and for it to be attached to the minutes. The motion passed unanimously.

Budget Modification Report: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to accept the Budget Modification Report prepared by the Director of Finance. The motion passed unanimously.

Cash Account Transfer Report: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to accept the Cash Account Transfer Report for December 2, 2025, prepared by the Director of Finance. The motion passed unanimously.

Finance Report: A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to accept the unaudited Finance Report as distributed and to be attached to the minutes. The motion passed unanimously.

Engineer's Action Items: distributed via email and in packet

Joint Municipal Landfills Monitoring and Reporting: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to authorize RKR Hess, a Division of UTRS, Inc., to proceed with the 2026 Joint Municipal Landfills Monitoring and Reporting at a cost not to exceed \$22,500, plus reimbursables, contingent upon the approval of the Stroudsburg Borough and Stroud Township to share one-third (1/3) of these expenses each. The motion passed unanimously.

Police Report: Lieutenant Sampere was present to field any questions from Council or the public. Mr. Garris inquired why there could not be speed traps on Washington Street.

East Stroudsburg Community Alliance (ECA): Ms. Wolbert announced there were no updates.

Fire Report: distributed via email

Chief Black brought his line officers with him to introduce them to Council. He introduced: Deputy Chief Joe Totero, Assistant Chief Bryan Wallie, Lieutenant Christian Bynoe, Lieutenant Nicholas Benson, and the ones that could be here who are working Captain Kris Kaczynski and Safety Officer Louis Difusco.

REPORTS:

Public Works Report: distributed via email and in packet

A motion was made by Ms. Peterson and seconded by Ms. Gagliardo to accept the Public Works Report as distributed and attach to the minutes. The motion passed unanimously.

COMMITTEES:

Operations Committee: There was no meeting. Ms. Wolbert announced next meeting is January 28th.

Zoning and Planning Committee (ZAP): Ms. Wolbert announced next meeting is February 10th.

Community Relations Committee: There was no meeting. Ms. Wolbert announced next meeting is February 2nd.

Correspondence: There was no correspondence.

Mayor Victor Brozusky: Mayor Brozusky brought up an anonymous tip about an Airbnb operating in the Borough. Mayor Brozusky brought up about a lot of snow and the importance about shoveling sidewalks. Mayor Brozusky reminded everyone that ESU is back in session and if anyone has any problems to call the police, not the emergency number to report the problems.

Charles Garris: Nothing to report.

Carrie Panepinto: Nothing to report.

Jane Gagliardo: Nothing to report.

Paul Shemansky: Mr. Shemansky inquired who was responsible for the sidewalks over the inter-borough bridge. Mr. Philips explained that we are responsible for the side going over towards Stroudsburg and Stroudsburg Borough is responsible for coming over towards East Stroudsburg.

Lauren Peterson: Ms. Peterson gave a shout out to Lee and DPW for a wonderful job and a thank-you to the Fire Department for all they do.

Sonia Wolbert: Ms. Wolbert inquired how much snow we are expecting again this weekend.

Solicitor's Report: Nothing to report.

Manager's Report: Mr. Lewis thanked the Street Department for the great work.

Sewer Plant – Kappe Associates COSTARS Hyde/Toshiba Service Contract: A motion was made by Mr. Shemansky and seconded by Ms. Gagliardo to authorize the Borough Council President or the Borough Manager to execute and deliver the 2026 COSTARS contract with Kappe Associates (CoStars #016-E23-310) in the amount of \$3,320.00 for the Hyde/Toshiba Service Contract at the Sewer Plant Operations for a term of January 1, 2026, to December 31, 2026. The motion passed unanimously.

Pennsylvania Department of Health Annual Report of the Local Board of Health/Sanitary Board: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to authorize Tom Detweiler, Health Officer, East Stroudsburg Borough, to complete and submit the Local Board of Health/Health Officer Annual Report, as required by the Pennsylvania Department of Health. The motion passed unanimously.

PennDOT Agility Agreement: A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to approve the President of Borough Council and the Borough Manager to execute and deliver the PennDOT Agility Agreement, Agreement Number: A45034, Federal ID Number 24-6000588, for the Borough of East Stroudsburg, County of Monroe, Commonwealth of Pennsylvania. The motion passed unanimously.

A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to approve Resolution 3-2026 for the Agility Agreement between Commonwealth of Pennsylvania, acting through the Department of Transportation (PennDOT) and the Borough of East Stroudsburg, Agreement Number: A45034, Federal ID Number 24-6000588, for the Borough of East Stroudsburg, County of Monroe, Commonwealth of Pennsylvania. The motion passed unanimously.

Right-to-Know Officer: A motion was made by Ms. Gagliardo and seconded by Mr. Shemansky to appoint Kelly Lewis, Borough Manager, the Right-to-Know Officer for the Borough of East Stroudsburg. The motion passed unanimously.

Salvation Army License Agreement: A motion was made by Ms. Gagliardo and seconded by Ms. Panepinto to authorize the Borough Council President and the Borough Manager to execute, deliver,

and record the License Agreement dated October 15, 2025, by and between the Salvation Army and the Borough of East Stroudsburg for a revocable license to occupy and use a portion of the Salvation Army's property comprising a walking trail as shown in Exhibit "A" of the Agreement. The walking trail is known as the Levee Loop. The motion passed unanimously.

Manager's Follow-up Report: Mr. Lewis announced the Borough is receiving a grant for \$73,900 for Security Cameras and another grant for the Sewer Plant in the amount of \$136,348 for a new roof.

Informational Items: Ms. Wolbert read the December 2025 Monroe County Control Center Overdose Statistics and the Boil Water Advisory Notice from Orchard Street from Brodhead Avenue to Merten Street and Brodhead Avenue from Orchard Street to I-80 were in their packets as informational items.

Public Comments – New Business & Non-Agenda Items: There were no public comments.

Ratification of Bills Payable: A motion was made by Ms. Gagliardo and seconded by Ms. Peterson to approve the Warrant List #260120, as presented. The motion passed unanimously.

Adjournment:

A motion was made by Ms. Panepinto and seconded by Ms. Gagliardo to adjourn the meeting. The meeting ended at 8:48 PM. The motion passed unanimously.

DPW Report
2026 Projects
As of 1.16.2026

- A. **2026 Paving Schedule: 9 Roads Bid Out - 1 Road from Water Main Replacement - 2 areas from leaks**
 - 1. **Funding: Paving Bid:** Chestnut, East First, East Second and East Third
 - 2. **Liquid Fuels:** Normal
 - 3. **CDBG: Paving Bid:** Maple, Berwick Heights, Day and Vine
 - 4. **Water:** Orchard, Center and Brodhead Intersection and South Courtland by Washington

- B. **Utility work is to be done on roads to be paved.**
 - 1. Clean and camera storm water and sanitary sewer lines to make sure no repairs are needed.
 - 2. Repair any utilities found to have an issue prior to paving.

- C. **Levee Inspection:** Scheduled for the Spring or Summer by DEP and or the Army Corp of Engineers

- D. **214 Washington Street:** Demo bldg. and repair culvert pipe - **WAITING ON AGREEMENT**

- E. **PennDOT: I-80 Project \$Engineer Costs after minus a Percentage \$27,033.61**
 - 1. Water – **PennDOT**
 - 2. Sanitary Sewer – **PennDOT**
 - 3. Storm Sewer – **PennDOT**
 - 4. Sanitary Sewer – Main replacement around U-Haul
 - 5. Orchard Street Water Main Replacement: **Beginning Tuesday, January 20th**
 - 6. Orchard Street Sewer Main Lining before paving.

- F. **Utility Poles:**
 - 1. Emails were sent to Met-Ed, PP&L, Verizon and Blue Ridge Communications
 - 2. Emailed list included poor locations of poles, double poles and damaged/dangerous poles.

- G. **Traffic Lights:**
 - 1. A new traffic control box for Eagle Valley Corners: **\$34,500.**

- H. **Hydrants:**
 - 1. Hydrants are being maintained to get them to operate more smoothly. Non-repairable are replaced.
 - 2. Hydrant flushing and Flow Testing began October 27th and is still ongoing. **ON HOLD DUE TO DROUGHT**

- I. **Street Cleaning:**
 - 1. The Street Sweeper is trying to get to Main streets every week, Minor streets with curbs every two weeks and Minor streets without curbs every three weeks. **Street cleaning is done for the winter.**

- J. **Plowing and Salting:**
 - 1. Plowing and salting the roads for winter storms. Please remove vehicles and basketball nets from the roadways to make plowing easier for plow truck operators. Please follow the parking ordinances for on-street parking. Plow trucks will plow the alternate street parking on the following days after the storms. Please do not throw, blow or plow snow from driveways or sidewalks into the roadways. Sidewalks are to be cleared within 24 hours after the storm.

K. Leaf Collection:

1. Officially it started October 14th, but it started October 6th through December 12th. Leaf collection was completed January 15, 2026, with the snow melting off the leaf piles. Leaf collection will be done again this Spring due to the early snow fall.

L. Dredge Waterways:

1. Reclaiming the stream through Miller Park holding pond and Flory Pond

M. Stream Embankments Repairs:

1. Adding riprap along Sambo Creek around the Sewer Main by the High School.

N. Salt Shed Relocation:

1. Looking for a centralized location to build a new Salt Shed outside of the Aquifer Protection Zone

O. Wells 3 & 4 Filters:

1. Upgrade the filtration system at the Wells for Manganese.

P. Sewer Meter Installation:

1. Installing meters to determine flow rates and to hopefully find any water infiltration into the Sanitary Sewer Mains.

Q. Preventative Maintenance:

1. **Storm Sewer Inlets:** Cleaning, inspecting and replacing damaged Storm Inlets.
2. **Water Distribution:** Locating all curb stops and inspecting to make sure they are operable. Replacing any damages.
3. **Sewer Collection:** Locating and making sure every Manhole is accessible, cleaning and camera work on the Mains. Replacing any damages.

R. Replacing Utilities:

1. State Street, Spring Street and Neola Street need water, sewer and storm line replacement.
2. King Street, Secor and Barnum need Water Mains replaced.

S. Replacing the Roofs at three facilities:

1. Replacing the roofs on five buildings at the Wastewater Treatment Plant
2. Replacing one roof at the Water Treatment Plant
3. Replacing one roof at the Maintenance Building

T. Fencing: Total \$74,000.00

1. Maintenance Yard: extending the fencing to be able to secure the equipment. **\$22,900.00**
2. Water: to repair and replace fencing around Wells 3 and 4 and to extend the fencing and put a gate at the Water Treatment Plant. **\$39,200.00**
3. Wastewater: Repair fencing and replace the gate at the wastewater Treatment Plant. **\$9,800.00**
4. Twin Boroughs Recycling: repair the gate. **\$600.00**

East Stroudsburg Borough
 Financial Scorecard
 As of 1/16/2026

CASH						
	General	Water	Sewer	Highway	All Other Restricted	Total
ESSA	382,281.15	262,286.46	124,041.66	8,747.76	758,635.94	1,535,992.97
1st Northern	101,972.95				3,427,654.87	3,529,627.82
PLGIT	481,402.57	740,492.30	2,823,336.18	211,185.31	709,558.11	4,965,974.47
	965,656.67	1,002,778.76	2,947,377.84	219,933.07	4,895,848.92	10,031,595.26

Note: Cash balances do not include the proposed transfers or Warrant listing to be approved at this meeting.

Note: Cash Balances "All other Restricted" are restricted to certain spending limits and cannot be spent on General Fund expenses

Note: Int Rate 1st Northern Bank 3.570%

Accounts' Receivable					Recorded Lien's Receivable	
As of	Water/Sewer	Trash	Res Rental Lic	Total	As of	Recorded Liens
1/17/2025	879,272.53	1,237,504.09	55,996.97	2,172,773.59	1/17/2025	203,862.84
1/30/2025	650,431.84	1,137,966.86	55,608.97	1,844,007.67	1/30/2025	203,862.84
2/18/2025	545,861.60	867,885.55	57,286.47	1,471,033.62	2/18/2025	204,692.28
2/27/2025	536,025.89	732,310.07	57,166.47	1,325,502.43	2/27/2025	204,692.28
3/12/2025	519,109.41	431,559.96	59,206.47	1,009,875.84	3/12/2025	204,692.28
4/1/2025	1,645,266.41	424,235.48	56,333.97	2,125,835.86	4/1/2025	205,582.25
4/11/2025	1,586,783.28	409,591.29	55,672.97	2,052,047.54	4/11/2025	206,350.49
5/1/2025	762,805.08	357,564.00	53,063.97	1,173,433.05	5/1/2025	204,825.74
5/16/2025	644,926.95	338,603.04	53,379.97	1,036,909.96	5/16/2025	205,708.69
5/28/2025	625,021.99	326,519.52	53,117.47	1,004,658.98	5/28/2025	205,708.69
6/16/2025	605,451.74	318,371.98	55,082.00	978,905.72	6/16/2025	217,854.90
6/27/2025	1,631,174.96	312,822.34	54,450.00	1,998,447.30	6/27/2025	210,290.56
7/11/2025	1,421,379.64	320,038.65	56,564.50	1,797,982.79	7/11/2025	199,872.77
8/5/2025	681,336.06	284,260.74	50,813.50	1,016,410.30	8/5/2025	212,806.79
8/13/2025	641,420.33	272,467.27	245,406.50	1,159,294.10	8/13/2025	226,596.56
8/28/2025	552,270.68	260,855.60	239,491.00	1,052,617.28	8/28/2025	237,056.06
9/12/2025	1,576,418.41	251,321.25	213,996.00	2,041,735.66	9/12/2025	247,453.13
10/3/2025	1,151,881.29	241,378.87	141,114.00	1,534,374.16	10/3/2025	246,709.92
10/17/2025	645,547.85	238,171.21	82,656.00	966,375.06	11/17/2025	238,171.21
10/31/2025	503,908.54	234,853.58	79,884.00	818,646.12	10/31/2025	242,740.11
11/14/2025	464,572.77	226,802.55	73,676.00	765,051.32	11/14/2025	243,795.99
11/26/2025	361,982.96	214,754.32	68,612.00	645,349.28	11/26/2025	243,795.99
12/13/2025	340,400.65	212,643.20	72,052.00	625,095.85	12/13/2025	253,331.08
1/2/2026	1,199,604.13	207,398.54	64,922.00	1,471,924.67	1/2/2026	246,977.22
1/16/2026	947,507.09	205,935.92	68,106.00	1,221,549.01	1/16/2026	248,049.77

NOTES:

Water/Sewer:

Past Due notices went out before 1/20/2026

Trash:

Trash bills are schedule to be mailed 1/19/2026

Residential Rental License:

Past Due notices went out before 1/20/2026

Liens: An addition 5 liens were files as of 01/15/2026

Consolidated Statement of Activity - Budget vs Actual
Preliminary December 31, 2025

<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
Revenues							
<u>TAXES</u>							
301-1000 Property Tax-Current Year	3,320,296.01	2,654,365.20	665,930.81	0.25	3,641,093.00	(320,796.99)	(0.09)
301-2000 Property Tax-Prior Year	0.00	0.00	0.00	0.00	500.00	(500.00)	(1.00)
301-3000 Property Tax-Interim	477.56	9,660.68	(9,183.12)	(0.95)	300.00	177.56	0.59
301-4000 Property Tax - Delinquent	132,560.47	114,841.59	17,718.88	0.15	130,000.00	2,560.47	0.02
TOTAL TAXES	3,453,334.04	2,778,867.47	674,466.57	0.24	3,771,893.00	(318,558.96)	(0.08)
<u>ACT 511 TAXES</u>							
310-1000 Real Estate Transfer Tax	166,704.56	182,575.21	(15,870.65)	(0.09)	160,000.00	6,704.56	0.04
310-2000 Earned Income Tax	1,141,618.61	1,085,259.42	56,359.19	0.05	1,200,000.00	(58,381.39)	(0.05)
310-5000 Municipal Service Tax	333,528.70	309,833.06	23,695.64	0.08	325,000.00	8,528.70	0.03
TOTAL ACT 511 TAXES	1,641,851.87	1,577,667.69	64,184.18	0.04	1,685,000.00	(43,148.13)	(0.03)
<u>BUSINESS LICENSES/PERMITS</u>							
321-2000 Health/Restaurant Licenses	32,783.57	15,125.00	17,658.57	1.17	12,900.00	19,883.57	1.54
321-6100 Rental License	227,437.67	161,693.56	65,744.11	0.41	212,850.00	14,587.67	0.07
321-6110 Short-Term Rental Lic.	0.00	0.00	0.00	0.00	3,225.00	(3,225.00)	(1.00)
321-7000 Liens Rental License	10,796.49	0.00	10,796.49	0.00	0.00	10,796.49	0.00
321-7100 Lien Interest Rental	34.31	0.00	34.31	0.00	0.00	34.31	0.00
321-8000 Cable TV Franchise Tax	55,229.36	102,180.83	(46,951.47)	(0.46)	105,000.00	(49,770.64)	(0.47)
TOTAL LICENSES/PERMITS	326,281.40	278,999.39	47,282.01	0.17	333,975.00	(7,693.60)	(0.02)
<u>NON-BUSINESS PERMITS</u>							
322-8100 Event Permit Fee	1,644.00	1,650.00	(6.00)	0.00	1,935.00	(291.00)	(0.15)
322-8200 Street Opening Permits	29,897.66	16,133.00	13,764.66	0.85	11,610.00	18,287.66	1.58
322-9400 Misc Permits	2,345.00	996.00	1,349.00	1.35	2,580.00	(235.00)	(0.09)
TOTAL NON-BUSINESS PERMITS	33,886.66	18,779.00	15,107.66	0.80	16,125.00	17,761.66	1.10
<u>FINES</u>							
331-1100 Vehicle Code Violations	133,694.32	215,920.82	(82,226.50)	(0.38)	180,000.00	(46,305.68)	(0.26)
331-1200 Violation of Zoning Ord & Statutes	33,737.61	38,759.60	(5,021.99)	(0.13)	25,000.00	8,737.61	0.35
TOTAL FINES	167,431.93	254,680.42	(87,248.49)	(0.34)	205,000.00	(37,568.07)	(0.18)
<u>INTEREST</u>							
TOTAL INTEREST	299,197.05	237,133.34	62,063.71	0.26	145,000.00	154,197.05	1.06
<u>RENTS</u>							
342-4700 Borough Property Rental	1.00	0.00	1.00	0.00	0.00	1.00	0.00
342-5310 Royalties - Cell Tower	31,103.34	31,337.90	(234.56)	(0.01)	40,000.00	(8,896.66)	(0.22)
TOTAL RENTS	31,104.34	31,337.90	(233.56)	(0.01)	40,000.00	(8,895.66)	(0.22)
<u>STATE GRANT PROGRAM</u>							
354-1200 Performance Grant - Twin Boroughs	0.00	20,480.53	(20,480.53)	(1.00)	22,000.00	(22,000.00)	(1.00)
354-1230 PA Small H2O Grant- Brown St	0.00	58,066.00	(58,066.00)	(1.00)	0.00	0.00	0.00
354-1260 American Recovery Funds	3,460.74	1,685,760.00	(1,682,299.26)	(1.00)	7,008.00	(3,547.26)	(0.51)
354-1261 PMVB - Grant	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(1.00)
354-1500 Recycling/Act 101	44,470.91	0.00	44,470.91	0.00	0.00	44,470.91	0.00
TOTAL STATE GRANTS	47,931.65	1,764,306.53	(1,716,374.88)	(0.97)	38,008.00	9,923.65	0.26
<u>STATE SHARED REVENUE</u>							
355-0020 Liquid Fuels	244,818.84	244,456.68	362.16	0.00	240,000.00	4,818.84	0.02
355-0030 Turnback Allocation	6,040.00	6,040.00	0.00	0.00	6,040.00	0.00	0.00
355-0100 Public Utility Realty/Bev Tax	3,500.00	3,700.00	(200.00)	(0.05)	3,875.00	(375.00)	(0.10)
355-0500 Foreign Cas Ins Pre (Pension Aide)	219,967.07	158,356.41	61,610.66	0.39	135,500.00	84,467.07	0.62
355-0700 Foreign Fire Ins Premium Tax	53,080.19	49,399.37	3,680.82	0.07	53,080.19	0.00	0.00
TOTAL STATE SHARED REVENUE	527,406.10	461,952.46	65,453.64	0.14	438,495.19	88,910.91	0.20
<u>PMT IN LIEU OF TAXES</u>							
359-0010 Housing Authority PILOT	10,109.33	11,420.58	(1,311.25)	(0.11)	5,500.00	4,609.33	0.84
TOTAL PILOT	10,109.33	11,420.58	(1,311.25)	(0.11)	5,500.00	4,609.33	0.84
<u>GENERAL GOVERNMENT</u>							
361-1110 Closing Report Fee	12,175.00	9,627.00	2,548.00	0.26	8,000.00	4,175.00	0.52
361-3300 Permits - Zoning - Gen Government	32,609.27	58,081.54	(25,472.27)	(0.44)	38,700.00	(6,090.73)	(0.16)

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
361-3310 Building Permits	232,549.71	124,074.34	108,475.37	0.87	96,750.00	135,799.71	1.40
361-3320 Resale Inspections	24,167.96	23,965.43	202.53	0.01	6,450.00	17,717.96	2.75
361-3400 Zoning Plan Review	141,529.77	79,782.41	61,747.36	0.77	32,250.00	109,279.77	3.39
TOTAL GENERAL GOVERNMENT	443,031.71	295,530.72	147,500.99	0.50	182,150.00	260,881.71	1.43
<u>PUBLIC SAFETY</u>							
362-4710 Rental Unit Reinspection Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
TOTAL PUBLIC SAFETY	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(1.00)
<u>HIGHWAYS & STREETS</u>							
363-2100 Meter Revenue	105,717.85	96,647.30	9,070.55	0.09	161,250.00	(55,532.15)	(0.34)
363-2200 Parking Permits	24,791.54	20,242.06	4,549.48	0.22	25,800.00	(1,008.46)	(0.04)
363-2210 Residential Parking Permit	529.50	2,930.00	(2,400.50)	(0.82)	3,870.00	(3,340.50)	(0.86)
363-2300 Meter Bags	0.00	223.00	(223.00)	(1.00)	1,097.00	(1,097.00)	(1.00)
363-5100 PennDOT Snow Removal	6,986.65	25,066.23	(18,079.58)	(0.72)	20,000.00	(13,013.35)	(0.65)
363-5200 Borough DPW Services	11,629.43	533.00	11,096.43	20.82	750.00	10,879.43	14.51
TOTAL HIGHWAYS & STREETS	149,654.97	145,641.59	4,013.38	0.03	212,767.00	(63,112.03)	(0.30)
<u>SANITATION</u>							
364-1200 Pretreatment Revenues	0.00	0.00	0.00	0.00	8,000.00	(8,000.00)	(1.00)
364-2010 Sewer Rents	1,565,741.01	1,940,393.96	(374,652.95)	(0.19)	1,750,000.00	(184,258.99)	(0.11)
364-2020 Lien Sewer Rents	11,440.44	4,710.88	6,729.56	1.43	8,500.00	2,940.44	0.35
364-3010 Solid Waste User Fees	1,011,169.44	915,231.16	95,938.28	0.10	1,169,956.00	(158,786.56)	(0.14)
364-3020 Solid Waste Fees Penalties	23,358.91	20,372.12	2,986.79	0.15	29,975.00	(6,616.09)	(0.22)
364-3030 Solid Waste Bulk Items and Bags	12,400.76	14,945.03	(2,544.27)	(0.17)	17,825.00	(5,424.24)	(0.30)
364-3150 Lien Rents Solid Waste	15,448.59	9,865.70	5,582.89	0.57	1,500.00	13,948.59	9.30
364-3160 Lien Interest & Cost	10,584.61	11,587.54	(1,002.93)	(0.09)	8,500.00	2,084.61	0.25
364-6010 Stroud SA Rentals	24,082.44	38,749.72	(14,667.28)	(0.38)	32,500.00	(8,417.56)	(0.26)
364-7010 Smithfield SA Rentals	70,302.36	140,604.72	(70,302.36)	(0.50)	145,000.00	(74,697.64)	(0.52)
364-9000 EDU Connection Fees	20,688.50	28,432.00	(7,743.50)	(0.27)	63,522.00	(42,833.50)	(0.67)
364-9100 Smithfield EDU Fees	0.00	0.00	0.00	0.00	17,500.00	(17,500.00)	(1.00)
364-9200 Penalties	49,428.51	51,245.44	(1,816.93)	(0.04)	45,000.00	4,428.51	0.10
TOTAL SANITATION	2,814,645.57	3,176,138.27	(361,492.70)	(0.11)	3,297,778.00	(483,132.43)	(0.15)
<u>PMT FROM WATER CO</u>							
378-1110 Water Service-Turn on/off	2,785.50	825.00	1,960.50	2.38	150.00	2,635.50	17.57
378-2100 Water Rents	2,399,399.88	2,280,891.18	118,508.70	0.05	2,838,000.00	(438,600.12)	(0.15)
378-2110 Lien Rents	16,544.22	938.04	15,606.18	16.64	25,000.00	(8,455.78)	(0.34)
378-2120 Lien Interest - Water	4,552.17	8,799.23	(4,247.06)	(0.48)	2,000.00	2,552.17	1.28
378-2130 Hydrant Fees	44,420.50	36,660.00	7,760.50	0.21	0.00	44,420.50	0.00
378-4300 Water Sales Bulk	128,373.00	163,444.45	(35,071.45)	(0.21)	110,000.00	18,373.00	0.17
378-9000 EDU Connection Fees	5,326.00	22,405.50	(17,079.50)	(0.76)	87,991.00	(82,665.00)	(0.94)
378-9200 Penalties	72,002.78	61,413.08	10,589.70	0.17	40,250.00	31,752.78	0.79
378-9300 Sale of Meters & Supplies	3,395.00	0.00	3,395.00	0.00	0.00	3,395.00	0.00
378-9400 Water Dept. Services	0.00	0.00	0.00	0.00	1,850.00	(1,850.00)	(1.00)
TOTAL PMT FROM WATER CO	2,676,799.05	2,575,376.48	101,422.57	0.04	3,105,241.00	(428,441.95)	(0.14)
<u>MISCELLANEOUS REVENUES</u>							
380-1000 Stroudsburg Share- TB Employee	0.00	7,593.10	(7,593.10)	(1.00)	9,000.00	(9,000.00)	(1.00)
380-1010 Emp Cont Hlth Insr	61,356.13	33,611.61	27,744.52	0.83	30,251.00	31,105.13	1.03
380-1070 Miscellaneous Income	13,399.04	20,448.85	(7,049.81)	(0.34)	5,000.00	8,399.04	1.68
380-5100 Shopping Cart Fees	7,124.00	3,250.00	3,874.00	1.19	2,000.00	5,124.00	2.56
TOTAL MISC. REVENUES	81,879.17	64,903.56	16,975.61	0.26	46,251.00	35,628.17	0.77
<u>CONTR. FROM PRIVATE</u>							
387-0140 Shade Tree Contributions	0.00	1,200.00	(1,200.00)	(1.00)	0.00	0.00	0.00
TOTAL CONTR PRIVATE	0.00	1,200.00	(1,200.00)	(1.00)	0.00	0.00	0.00
<u>SALE OF ASSETS</u>							
391-0020 Damage to Borough Property	9,165.80	87,334.07	(78,168.27)	(0.90)	15,000.00	(5,834.20)	(0.39)
TOTAL SALE OF ASSETS	9,165.80	87,334.07	(78,168.27)	(0.90)	15,000.00	(5,834.20)	(0.39)

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>TRANSFERS</u>							
392-0010 Transfer In From General	0.00	23,372.00	(23,372.00)	(1.00)	0.00	0.00	0.00
392-0011 Transfer from General Fund Reserves	0.00	0.00	0.00	0.00	17,772.00	(17,772.00)	(1.00)
392-0600 Transfer from Water Fund	0.00	260,477.90	(260,477.90)	(1.00)	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	283,849.90	(283,849.90)	(1.00)	17,772.00	(17,772.00)	(1.00)
<u>CAPITAL PROCEEDS</u>							
393-1200 Proceeds of GO Bond Series of 2025	127,821.54	0.00	127,821.54	0.00	0.00	127,821.54	0.00
TOTAL CAPITAL PROCEEDS	127,821.54	0.00	127,821.54	0.00	0.00	127,821.54	0.00
<u>DIVIDENDS</u>							
395-2000 Dividends Received - General Liability	0.00	59,087.21	(59,087.21)	(1.00)	18,000.00	(18,000.00)	(1.00)
395-3000 Dividends Received - Health Insurance	98,735.16	245,833.53	(147,098.37)	(0.60)	150,000.00	(51,264.84)	(0.34)
TOTAL DIVIDENDS	98,735.16	304,920.74	(206,185.58)	(0.68)	168,000.00	(69,264.84)	(0.41)
Total Revenues	12,940,267.34	14,350,040.11	(1,409,772.77)	(0.10)	13,725,955.19	(785,687.85)	(0.06)
<u>Expenses</u>							
<u>LEGISLATIVE</u>							
400-1100 Council Salary	14,914.00	14,833.08	(80.92)	(0.01)	15,000.00	86.00	0.01
400-1120 Mayor Salary	4,914.70	5,500.04	585.34	0.11	5,000.00	85.30	0.02
400-1610 FICA - Legislative	1,245.89	1,244.09	(1.80)	0.00	1,240.00	(5.89)	0.00
400-1630 Medicare - Legislative	291.31	290.88	(0.43)	0.00	290.00	(1.31)	0.00
400-3110 Training/Conferences	0.00	100.00	100.00	1.00	2,000.00	2,000.00	1.00
400-3210 Dues/Subscriptions	3,855.61	1,641.00	(2,214.61)	(1.35)	4,500.00	644.39	0.14
400-3310 Misc/Travel	0.00	0.00	0.00	0.00	500.00	500.00	1.00
TOTAL LEGISLATIVE	25,221.51	23,609.09	(1,612.42)	(0.07)	28,530.00	3,308.49	0.12
<u>GENERAL GOVERNMENT</u>							
401-1210 Manager Salary	146,892.39	166,138.54	19,246.15	0.12	154,000.00	7,107.61	0.05
401-1220 DPW Director Salary - Admin	95,479.07	114,006.72	18,527.65	0.16	99,996.00	4,516.93	0.05
401-1400 Admin Staff Salary	95,568.90	134,276.42	38,707.52	0.29	116,908.00	21,339.10	0.18
401-1610 FICA - Admin	20,958.58	18,872.91	(2,085.67)	(0.11)	25,935.00	4,976.42	0.19
401-1630 Medicare - Admin	4,935.86	4,404.45	(531.41)	(0.12)	6,065.00	1,129.14	0.19
401-1830 Admin - Overtime	0.00	321.76	321.76	1.00	750.00	750.00	1.00
401-2100 Office Supplies - Administration	30,701.59	22,815.99	(7,885.60)	(0.35)	25,820.00	(4,881.59)	(0.19)
401-2130 Office Equipment/Furniture	2,745.39	3,387.13	641.74	0.19	2,811.00	65.61	0.02
401-2140 IT Expenses	55,599.30	40,598.51	(15,000.79)	(0.37)	52,794.00	(2,805.30)	(0.05)
401-2150 Computer Equipment/Supplies-Gen Government	23,710.29	23,859.73	149.44	0.01	28,496.50	4,786.21	0.17
401-2160 Equipment Maintenance	693.75	1,075.96	382.21	0.36	2,200.00	1,506.25	0.68
401-2300 Vehicle Expense	0.00	135.48	135.48	1.00	2,125.00	2,125.00	1.00
401-3110 Data Storage software	5,880.00	5,834.00	(46.00)	(0.01)	12,026.00	6,146.00	0.51
401-3210 Telephone - Gen Government	13,388.86	7,325.43	(6,063.43)	(0.83)	15,056.00	1,667.14	0.11
401-3250 Postage - Payroll Processing Fee	28,394.64	24,107.68	(4,286.96)	(0.18)	27,137.00	(1,257.64)	(0.05)
401-3310 Travel- Gen Government	0.00	0.00	0.00	0.00	1,600.00	1,600.00	1.00
401-3400 Advertising/Printing - Gen Government	11,854.06	12,660.79	806.73	0.06	13,079.00	1,224.94	0.09
401-3450 Contracted Admin Services	4,747.32	0.00	(4,747.32)	0.00	3,920.00	(827.32)	(0.21)
401-4200 Association Dues/Subscriptions	18,951.15	15,525.20	(3,425.95)	(0.22)	20,029.00	1,077.85	0.05
401-4600 Training/Conference - General Government	1,176.72	850.00	(326.72)	(0.38)	4,166.00	2,989.28	0.72
TOTAL GENERAL GOVT	561,677.87	596,196.70	34,518.83	0.06	614,913.50	53,235.63	0.09
<u>FINANCIAL ADMINISTRATION</u>							
402-1000 Finance Director	97,461.52	67,633.08	(29,828.44)	(0.44)	102,191.00	4,729.48	0.05
402-1400 Finance - Staff Salaries	157,550.46	118,896.80	(38,653.66)	(0.33)	153,051.00	(4,499.46)	(0.03)
402-1610 Fica	15,694.16	10,961.79	(4,732.37)	(0.43)	14,491.00	(1,203.16)	(0.08)
402-1630 Medicare	3,506.57	2,053.23	(1,453.34)	(0.71)	3,337.00	(169.57)	(0.05)
402-1830 Finance Staff Salaries - Overtime	23.40	347.13	323.73	0.93	24.00	0.60	0.03
402-3100 Trustee Chg Bond Payment	4,207.00	10,861.00	6,654.00	0.61	5,700.00	1,493.00	0.26
402-3110 Audit Services	9,000.00	17,500.00	8,500.00	0.49	53,000.00	44,000.00	0.83

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
402-3120 Accounting Services	0.00	6,218.95	6,218.95	1.00	5,014.00	5,014.00	1.00
402-3160 Billing Software	24,568.10	38,680.98	14,112.88	0.36	25,667.00	1,098.90	0.04
402-3170 Accounting Software	7,518.00	9,094.94	1,576.94	0.17	26,900.00	19,382.00	0.72
402-3210 Credit Card Fees	43,303.63	39,865.66	(3,437.97)	(0.09)	49,500.00	6,196.37	0.13
TOTAL FINANCIAL ADMIN	362,832.84	322,113.56	(40,719.28)	(0.13)	438,875.00	76,042.16	0.17
<u>TAX COLLECTION</u>							
403-1140 Salary of Tax Collector	7,520.80	8,279.20	758.40	0.09	8,216.00	695.20	0.08
403-1610 FICA	469.38	510.12	40.74	0.08	509.00	39.62	0.08
403-1630 Medicare	109.74	119.26	9.52	0.08	119.00	9.26	0.08
403-2100 Materials & Supplies	6.75	1,734.98	1,728.23	1.00	7.00	0.25	0.04
403-3150 Commissions Del. RE Taxes	6,548.54	5,558.65	(989.89)	(0.18)	6,251.00	(297.54)	(0.05)
403-3170 Commission Local Ser. Tax	4,905.31	5,446.96	541.65	0.10	4,770.00	(135.31)	(0.03)
403-3180 Commission Earned Income Tax	16,674.90	16,641.02	(33.88)	0.00	16,121.00	(553.90)	(0.03)
403-3190 Commission Deed Transfer Tax	3,494.50	3,143.42	(351.08)	(0.11)	3,097.00	(397.50)	(0.13)
TOTAL TAX COLLECTION	39,729.92	41,433.61	1,703.69	0.04	39,090.00	(639.92)	(0.02)
<u>LEGAL SERVICES</u>							
404-3140 Solicitor Retainer & Fees	130,678.23	159,517.37	28,839.14	0.18	125,000.00	(5,678.23)	(0.05)
404-3160 Legal Services - WTP	265,327.95	496,694.72	231,366.77	0.47	135,000.00	(130,327.95)	(0.97)
404-3200 Legal Services - WWTP	49,039.36	114,769.81	65,730.45	0.57	85,000.00	35,960.64	0.42
TOTAL LEGAL SERVICES	445,045.54	770,981.90	325,936.36	0.42	345,000.00	(100,045.54)	(0.29)
<u>ENGINEERING</u>							
408-3130 Engineering	414,815.76	369,906.39	(44,909.37)	(0.12)	241,097.00	(173,718.76)	(0.72)
TOTAL ENGINEERING	414,815.76	369,906.39	(44,909.37)	(0.12)	241,097.00	(173,718.76)	(0.72)
<u>MUNICIPAL BUILDINGS (70/15/15)</u>							
409-2360 Materials & Supplies - Mun Bldg	465.80	444.33	(21.47)	(0.05)	1,000.00	534.20	0.53
409-3610 Electricity-Mun. Bldg.	12,090.02	10,686.56	(1,403.46)	(0.13)	12,000.00	(90.02)	(0.01)
409-3620 Electric Annex	3,440.88	2,750.60	(690.28)	(0.25)	3,352.00	(88.88)	(0.03)
409-3640 Gas (heat) - Annex	2,269.96	4,580.87	2,310.91	0.50	3,501.00	1,231.04	0.35
409-3730 Maintenance & Repair Annex	10,595.24	4,708.90	(5,886.34)	(1.25)	10,597.50	2.26	0.00
409-3740 Maintenance & Repairs	19,980.44	17,081.87	(2,898.57)	(0.17)	19,866.00	(114.44)	(0.01)
TOTAL MUNICIPAL BUILDING	48,842.34	40,253.13	(8,589.21)	(0.21)	50,316.50	1,474.16	0.03
<u>POLICE DEPARTMENT</u>							
410-7600 SARP Regional Costs	3,066,493.00	2,943,822.00	(122,671.00)	(0.04)	3,066,493.00	0.00	0.00
TOTAL POLICE	3,066,493.00	2,943,822.00	(122,671.00)	(0.04)	3,066,493.00	0.00	0.00
<u>FIRE DEPARTMENT</u>							
411-2100 Auxiliary Donation - Fire Dept	15,000.00	8,000.00	(7,000.00)	(0.88)	15,000.00	0.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	20,666.07	33,837.38	13,171.31	0.39	20,298.00	(368.07)	(0.02)
411-2600 Small Tools/ Equipment	3,421.18	1,255.00	(2,166.18)	(1.73)	3,422.00	0.82	0.00
411-3210 Telephone - Fire Dept	763.58	1,455.70	692.12	0.48	1,000.00	236.42	0.24
411-3270 Radio Maintenance	655.45	0.00	(655.45)	0.00	656.00	0.55	0.00
411-3620 Electricity	12,846.33	10,715.26	(2,131.07)	(0.20)	11,850.00	(996.33)	(0.08)
411-3630 Gas (heat)	1,734.43	350.84	(1,383.59)	(3.94)	5,000.00	3,265.57	0.65
411-3730 Equipment Testing	12,343.89	6,511.83	(5,832.06)	(0.90)	10,716.00	(1,627.89)	(0.15)
411-4200 Building Maintenance- Fire Dept	29,449.83	12,611.92	(16,837.91)	(1.34)	29,450.00	0.17	0.00
411-4600 Contracted Services	1,112.44	2,820.76	1,708.32	0.61	1,113.00	0.56	0.00
411-7400 Pumper Lease	22,083.24	22,083.24	0.00	0.00	23,924.00	1,840.76	0.08
TOTAL FIRE DEPARTMENT	120,076.44	99,641.93	(20,434.51)	(0.21)	122,429.00	2,352.56	0.02
<u>CODE ENFORCEMENT</u>							
413-1220 Code Enforcement Office Salary	6,018.08	53,251.21	47,233.13	0.89	6,018.00	(0.08)	0.00
413-1400 Staff Salary	56,097.15	126,760.84	70,663.69	0.56	57,447.00	1,349.85	0.02
413-1610 FICA - Code Enforcement	3,900.93	11,443.88	7,542.95	0.66	4,888.00	987.07	0.20
413-1630 Medicare - Code Enforcement	912.30	2,676.37	1,764.07	0.66	3,716.00	2,803.70	0.75
413-1830 Overtime	0.00	5,409.30	5,409.30	1.00	0.00	0.00	0.00
413-2000 Zoning & Codes	176,451.69	0.00	(176,451.69)	0.00	147,285.00	(29,166.69)	(0.20)
413-2100 Materials & Supplies - Codes	4,436.17	3,891.65	(544.52)	(0.14)	4,437.00	0.83	0.00
413-2150 Computer Equipment/Supplies-Code Enforcement	3,958.18	0.00	(3,958.18)	0.00	4,000.00	41.82	0.01

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
413-2160 Uniforms	1,155.50	106.78	(1,048.72)	(9.82)	1,156.00	0.50	0.00
413-2300 Vehicle Operation - Code Enforcement	216.79	295.21	78.42	0.27	500.00	283.21	0.57
413-2500 Vehicle Maintenance	594.76	177.53	(417.23)	(2.35)	750.00	155.24	0.21
413-3150 Software License	2,427.50	3,632.67	1,205.17	0.33	2,000.00	(427.50)	(0.21)
413-3210 Codes - Cell Phone	119.70	0.00	(119.70)	0.00	80.00	(39.70)	(0.50)
413-3400 Advertising Expense	823.81	5,624.07	4,800.26	0.85	4,000.00	3,176.19	0.79
413-4200 Assoc. Dues/Subscriptions	252.00	2,530.53	2,278.53	0.90	252.00	0.00	0.00
413-4600 Training/Conference Expense	150.00	315.00	165.00	0.52	750.00	600.00	0.80
TOTAL CODE ENFORCEMENT	257,514.56	216,115.04	(41,399.52)	(0.19)	237,279.00	(20,235.56)	(0.09)
<u>PLANNING/ZONING</u>							
414-3130 Engineering	1,858.60	12,965.44	11,106.84	0.86	5,000.00	3,141.40	0.63
414-3140 Legal Services - Planning/Zoning	1,591.35	1,142.70	(448.65)	(0.39)	2,000.00	408.65	0.20
414-4500 Zoning & Codes Permitting	209,713.42	164,798.42	(44,915.00)	(0.27)	227,000.00	17,286.58	0.08
TOTAL PLANNING/ZONING	213,163.37	178,906.56	(34,256.81)	(0.19)	234,000.00	20,836.63	0.09
<u>EMERGENCY SERVICES</u>							
415-5300 Control Center Payment	82,266.24	74,787.48	(7,478.76)	(0.10)	82,267.00	0.76	0.00
TOTAL EMERGENCY SERVICES	82,266.24	74,787.48	(7,478.76)	(0.10)	82,267.00	0.76	0.00
<u>COVID 19 EXPENSES</u>							
<u>HEALTH DEPARTMENT</u>							
421-1220 Salaries & Wages-Health	11,723.28	10,733.81	(989.47)	(0.09)	14,231.00	2,507.72	0.18
421-1610 FICA - Health Dept	730.97	661.39	(69.58)	(0.11)	882.00	151.03	0.17
421-1630 Medicare - Health Dept	170.97	154.66	(16.31)	(0.11)	206.00	35.03	0.17
TOTAL HEALTH DEPARTMENT	12,625.22	11,549.86	(1,075.36)	(0.09)	15,319.00	2,693.78	0.18
<u>SANITATION (RECYCLING)</u>							
426-1400 Staff Salaries	140,723.06	116,556.68	(24,166.38)	(0.21)	140,482.00	(241.06)	0.00
426-1610 FICA	8,793.09	7,170.22	(1,622.87)	(0.23)	8,710.00	(83.09)	(0.01)
426-1630 Medicare	2,056.44	1,676.89	(379.55)	(0.23)	2,037.00	(19.44)	(0.01)
426-1830 Overtime	472.99	1,137.75	664.76	0.58	3,000.00	2,527.01	0.84
426-1910 Uniforms	4,979.45	552.19	(4,427.26)	(8.02)	6,000.00	1,020.55	0.17
426-2270 Supplies	3,003.51	2,626.52	(376.99)	(0.14)	8,500.00	5,496.49	0.65
426-2500 Recycling Grant to Twin Boros	44,470.91	20,480.53	(23,990.38)	(1.17)	30,000.00	(14,470.91)	(0.48)
TOTAL SANITATION	204,499.45	150,200.78	(54,298.67)	(0.36)	198,729.00	(5,770.45)	(0.03)
<u>SOLID WASTE</u>							
427-3130 Landfill Engineering	12,766.58	9,369.65	(3,396.93)	(0.36)	15,000.00	2,233.42	0.15
427-4700 Refuse Coll/Disp Contract	905,101.01	926,152.42	21,051.41	0.02	989,576.00	84,474.99	0.09
427-4710 WM Extra Bags and Tags	7,486.50	9,425.50	1,939.00	0.21	7,500.00	13.50	0.00
TOTAL SOLID WASTE	925,354.09	944,947.57	19,593.48	0.02	1,012,076.00	86,721.91	0.09
<u>SANITARY SEWER</u>							
429-1400 Sewer Staff Salaries	334,107.70	304,203.64	(29,904.06)	(0.10)	289,679.00	(44,428.70)	(0.15)
429-1610 Social Security- Sewer Fund	20,439.86	16,886.72	(3,553.14)	(0.21)	18,146.00	(2,293.86)	(0.13)
429-1630 Medicare - Sanitary Sewer	4,923.70	3,949.34	(974.36)	(0.25)	4,244.00	(679.70)	(0.16)
429-1830 Sewer Overtime	3,350.25	4,210.34	860.09	0.20	3,350.25	0.00	0.00
429-2100 Office Supplies	1,552.43	2,854.70	1,302.27	0.46	1,500.00	(52.43)	(0.03)
429-2110 Chemicals	42,734.05	38,776.59	(3,957.46)	(0.10)	60,000.00	17,265.95	0.29
429-2120 Safety Supplies	1,064.89	0.00	(1,064.89)	0.00	1,500.00	435.11	0.29
429-2150 Computer Equip & Supplies	0.00	64.25	64.25	1.00	0.00	0.00	0.00
429-2200 Materials & Supplies- WWTP	10,927.49	8,968.86	(1,958.63)	(0.22)	10,174.00	(753.49)	(0.07)
429-2300 Fuel Oil	18,955.86	15,654.33	(3,301.53)	(0.21)	27,000.00	8,044.14	0.30
429-2310 Vehicle Operation (Fuel/oil)	1,498.54	1,030.49	(468.05)	(0.45)	1,427.00	(71.54)	(0.05)
429-2380 Uniforms	12,724.85	1,227.03	(11,497.82)	(9.37)	12,527.90	(196.95)	(0.02)
429-2600 Small Tools/Minor Equipment	637.25	4,933.74	4,296.49	0.87	1,000.00	362.75	0.36
429-3160 Laboratory Fees	57,619.44	57,492.75	(126.69)	0.00	60,000.00	2,380.56	0.04
429-3200 Telephone - Sewer	2,089.62	2,917.99	828.37	0.28	3,000.00	910.38	0.30
429-3610 Electric - Sewer	101,305.69	93,786.96	(7,518.73)	(0.08)	86,000.00	(15,305.69)	(0.18)
429-3700 Pump Station Maint & Repair	12,917.19	1,583.89	(11,333.30)	(7.16)	14,486.10	1,568.91	0.11
429-3710 WWTP Maint & Repairs	29,697.72	25,752.72	(3,945.00)	(0.15)	30,000.00	302.28	0.01
429-3720 Collection System Maintenance	40,403.03	18,358.50	(22,044.53)	(1.20)	39,477.00	(926.03)	(0.02)

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Account # & Title	Y-T-D	Y-T-D	Variance	%	Budget	Variance	%
	12/31/2025	12/31/2024			12/31/2025		
429-3730 WWTP Building-Maint & Repair	11,332.00	10,291.35	(1,040.65)	(0.10)	33,948.00	22,616.00	0.67
429-3740 Equipment Maintenance Collections	4,873.49	6,028.39	1,154.90	0.19	7,500.00	2,626.51	0.35
429-4100 Sewer Backup Expenses	1,828.00	1,756.00	(72.00)	(0.04)	2,500.00	672.00	0.27
429-4200 Dues/Subscriptions-Sewer	4,549.00	7,588.05	3,039.05	0.40	8,000.00	3,451.00	0.43
429-4500 Contracted Line Maintenance	35,494.12	50,070.63	14,576.51	0.29	73,415.00	37,920.88	0.52
429-4600 Training - Sanitary Sewer	844.00	668.10	(175.90)	(0.26)	2,000.00	1,156.00	0.58
429-4700 Sludge Disposal	109,658.17	83,438.75	(26,219.42)	(0.31)	108,000.00	(1,658.17)	(0.02)
429-7410 Capital Improvements	0.00	36,722.60	36,722.60	1.00	0.00	0.00	0.00
429-7420 Capital Improvement Collection System	0.00	14,352.00	14,352.00	1.00	0.00	0.00	0.00
429-7430 Vehicle Purchase	0.00	22,257.00	22,257.00	1.00	0.00	0.00	0.00
TOTAL COLLECTION SYSTEM	865,528.34	835,825.71	(29,702.63)	(0.04)	898,874.25	33,345.91	0.04
<u>STREET DEPARTMENT (35/30/30/05)</u>							
430-1220 Salary - DPW Foreman	77,665.58	84,500.98	6,835.40	0.08	85,024.00	7,358.42	0.09
430-1300 Salaries & Wages - DPW	556,333.90	491,179.81	(65,154.09)	(0.13)	521,449.00	(34,884.90)	(0.07)
430-1610 FICA - Street Dept	40,126.24	33,466.80	(6,659.44)	(0.20)	37,788.00	(2,338.24)	(0.06)
430-1630 Medicare - Street Dept	6,844.29	5,651.97	(1,192.32)	(0.21)	8,837.00	1,992.71	0.23
430-1830 Street Department - Overtime	18,547.90	12,254.43	(6,293.47)	(0.51)	18,593.00	45.10	0.00
430-2100 Office Supplies - Street Dept	2,712.29	3,231.74	519.45	0.16	2,733.00	20.71	0.01
430-2120 Safety Equipment	2,870.88	3,071.64	200.76	0.07	3,000.00	129.12	0.04
430-2150 Computer Equipment/Supplies - Street Dept	669.00	1,909.65	1,240.65	0.65	835.00	166.00	0.20
430-2160 Office Equip /Furniture - Street Dept	131.58	319.48	187.90	0.59	251.00	119.42	0.48
430-2300 Vehicle Operation (fuel, oil, fluids)	39,900.32	38,107.57	(1,792.75)	(0.05)	50,000.00	10,099.68	0.20
430-2380 Uniforms & Clothing	19,798.28	6,445.14	(13,353.14)	(2.07)	19,549.45	(248.83)	(0.01)
430-2500 Vehicle Maint/Repair- Street Dept	14,583.19	20,170.56	5,587.37	0.28	20,000.00	5,416.81	0.27
430-2600 Minor Equipment	3,879.71	19,277.46	15,397.75	0.80	4,000.00	120.29	0.03
430-3150 Drug Testing	700.00	0.00	(700.00)	0.00	631.00	(69.00)	(0.11)
430-3210 Telephone - Street	1,994.48	760.96	(1,233.52)	(1.62)	1,861.00	(133.48)	(0.07)
430-3260 Radio Purchase/Maintenance	0.00	0.00	0.00	0.00	(2,262.00)	(2,262.00)	1.00
430-3310 Travel	0.00	0.00	0.00	0.00	75.00	75.00	1.00
430-3610 Electricity -DPW Garage	3,610.99	3,312.40	(298.59)	(0.09)	3,830.00	219.01	0.06
430-3620 Gas Heat -DPW Garage	4,803.42	2,753.38	(2,050.04)	(0.74)	6,000.00	1,196.58	0.20
430-3730 Building Maintenance	2,871.73	4,228.72	1,356.99	0.32	2,777.00	(94.73)	(0.03)
430-3740 Equipment Maint & Repairs - Street Dept	17,789.14	26,712.40	8,923.26	0.33	21,637.00	3,847.86	0.18
430-4600 Training - Street	1,770.53	3,151.00	1,380.47	0.44	2,000.00	229.47	0.11
430-7400 Capital Improvements	71,320.05	235,908.74	164,588.69	0.70	0.00	(71,320.05)	0.00
TOTAL STREET DEPARTMENT	888,923.50	996,414.83	107,491.33	0.11	808,608.45	(80,315.05)	(0.10)
<u>STREET CLEANING</u>							
431-3740 Machinery Maintenance/Supplies	4,114.36	45,268.37	41,154.01	0.91	5,000.00	885.64	0.18
TOTAL STREET CLEANING	4,114.36	45,268.37	41,154.01	0.91	5,000.00	885.64	0.18
<u>SNOW & ICE REMOVAL</u>							
432-2210 Snow & Ice Removal	95,898.07	75,071.09	(20,826.98)	(0.28)	67,800.00	(28,098.07)	(0.41)
432-4500 Contracted Snow Removal	275.00	1,430.00	1,155.00	0.81	3,000.00	2,725.00	0.91
TOTAL SNOW/ICE REMOVAL	96,173.07	76,501.09	(19,671.98)	(0.26)	70,800.00	(25,373.07)	(0.36)
<u>TRAFFIC SIGNS/SIGNALS</u>							
433-3610 Electricity-Signals	5,729.97	4,233.12	(1,496.85)	(0.35)	15,000.00	9,270.03	0.62
433-3720 Misc Supplies- Traffic Signals	15,499.64	41,411.89	25,912.25	0.63	5,500.00	(9,999.64)	(1.82)
TOTAL TRAFFIC SIGNALS	21,229.61	45,645.01	24,415.40	0.53	20,500.00	(729.61)	(0.04)
<u>STREET LIGHTING</u>							
434-3610 Electric-St. Lighting	114,646.39	118,829.58	4,183.19	0.04	110,000.00	(4,646.39)	(0.04)
434-3720 Street Light Repair	361.54	408.63	47.09	0.12	1,000.00	638.46	0.64
434-3730 Operations/Maintenance	0.00	253.74	253.74	1.00	750.00	750.00	1.00
TOTAL STREET LIGHTING	115,007.93	119,491.95	4,484.02	0.04	111,750.00	(3,257.93)	(0.03)

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<u>Account # & Title</u>	<u>Y-T-D</u> <u>12/31/2025</u>	<u>Y-T-D</u> <u>12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>	<u>%</u>
<u>STORM SEWERS & DRAINS</u>							
436-2450 Materials & Supplies	19,902.44	3,605.71	(16,296.73)	(4.52)	20,000.00	97.56	0.00
436-3710 Storm Water Project MS4	0.00	0.00	0.00	0.00	82,050.00	82,050.00	1.00
436-7500 Equipment Rental	4,600.00	0.00	(4,600.00)	0.00	4,600.00	0.00	0.00
TOTAL STORM SEWER	24,502.44	3,605.71	(20,896.73)	(5.80)	106,650.00	82,147.56	0.77
<u>STREET MAINTENANCE</u>							
438-2450 Materials & Supplies St Maintenance	18,006.60	1,413.84	(16,592.76)	(11.74)	15,000.00	(3,006.60)	(0.20)
438-3720 Street Paving	911,441.01	22,914.17	(888,526.84)	(38.78)	0.00	(911,441.01)	0.00
TOTAL STREET MAINTENANCE	929,447.61	24,328.01	(905,119.60)	(37.20)	15,000.00	(914,447.61)	(60.96)
<u>PARKING FACILITIES</u>							
445-1300 Parking Enforcement Officer	52,682.44	77,973.47	25,291.03	0.32	95,459.00	42,776.56	0.45
445-1610 FICA - Parking	3,282.22	4,978.78	1,696.56	0.34	6,585.00	3,302.78	0.50
445-1630 Medicare - Parking	767.64	1,152.33	384.69	0.33	1,540.00	772.36	0.50
445-1830 Overtime	0.00	835.08	835.08	1.00	1,000.00	1,000.00	1.00
445-1910 Uniforms/Drug Test	4,803.76	612.11	(4,191.65)	(6.85)	3,500.00	(1,303.76)	(0.37)
445-2150 Computer equipment	297.73	0.00	(297.73)	0.00	1,500.00	1,202.27	0.80
445-2410 Vehicle Registration/Maintenance	1,453.55	2,311.65	858.10	0.37	1,500.00	46.45	0.03
445-2490 Meter Purchase- Parking Facilities	399.92	1,037.35	637.43	0.61	4,400.00	4,000.08	0.91
445-3150 Software (Up Safety)	12,600.00	15,000.90	2,400.90	0.16	28,800.00	16,200.00	0.56
445-3160 Up Safety Lookups	837.50	0.00	(837.50)	0.00	1,200.00	362.50	0.30
445-3250 Postage	0.00	27.44	27.44	1.00	0.00	0.00	0.00
445-3260 Radio	0.00	300.00	300.00	1.00	0.00	0.00	0.00
445-3400 Advertising/Printing-Parking Facilities	3,040.52	2,618.36	(422.16)	(0.16)	3,000.00	(40.52)	(0.01)
445-3710 Parking Lot Maintenance-Parking Facilities	50.87	2,533.68	2,482.81	0.98	1,058.00	1,007.13	0.95
445-3720 Meter Repair/Main Supplies	1,754.34	1,723.33	(31.01)	(0.02)	6,000.00	4,245.66	0.71
TOTAL PARKING FACILITIES	81,970.49	111,104.48	29,133.99	0.26	155,542.00	73,571.51	0.47
<u>FLOOD CONTROL</u>							
446-3130 Engineering Services	0.00	0.00	0.00	0.00	9,300.00	9,300.00	1.00
446-3710 Levee Maintenance	18,487.02	0.00	(18,487.02)	0.00	67,200.00	48,712.98	0.72
446-3730 Equipment Maintenance/Repair	30,057.09	1,936.37	(28,120.72)	(14.52)	30,150.00	92.91	0.00
TOTAL FLOOD CONTROL	48,544.11	1,936.37	(46,607.74)	(24.07)	106,650.00	58,105.89	0.54
<u>WATER</u>							
448-1300 Water Staff Salaries	442,668.26	424,696.66	(17,971.60)	(0.04)	586,286.00	143,617.74	0.24
448-1610 FICA - Water	27,571.42	23,585.72	(3,985.70)	(0.17)	36,691.00	9,119.58	0.25
448-1630 Medicare - Water	6,541.32	5,516.02	(1,025.30)	(0.19)	8,581.00	2,039.68	0.24
448-1830 Water Overtime	5,118.67	4,324.07	(794.60)	(0.18)	5,500.00	381.33	0.07
448-2100 Office Supplies	2,528.53	1,348.83	(1,179.70)	(0.87)	2,529.00	0.47	0.00
448-2110 Chemicals - Water	105,562.22	103,078.75	(2,483.47)	(0.02)	130,000.00	24,437.78	0.19
448-2120 Safety Supplies	2,531.12	0.00	(2,531.12)	0.00	3,000.00	468.88	0.16
448-2150 Computer Equipment & Supplies	0.00	3,392.50	3,392.50	1.00	0.00	0.00	0.00
448-2200 Materials & Supplies	12,041.16	17,716.68	5,675.52	0.32	14,000.00	1,958.84	0.14
448-2300 Fuel Oil	13,736.14	18,423.09	4,686.95	0.25	15,000.00	1,263.86	0.08
448-2310 Vehicle Operation (Fuel/oil)	4,401.46	2,896.22	(1,505.24)	(0.52)	4,000.00	(401.46)	(0.10)
448-2380 Uniforms	7,067.80	0.00	(7,067.80)	0.00	6,000.00	(1,067.80)	(0.18)
448-2390 Uniforms/Boot Allowance	0.00	2,099.33	2,099.33	1.00	0.00	0.00	0.00
448-2400 Meter M&R Supplies (Radio Reads)	23,343.90	733,497.22	710,153.32	0.97	25,000.00	1,656.10	0.07
448-2600 Small Tools/Minor Equipment - Water	5,250.56	14,731.99	9,481.43	0.64	6,000.00	749.44	0.12
448-3110 Meter Replacement Contractor	19,716.95	573,645.76	553,928.81	0.97	19,717.00	0.05	0.00
448-3160 Laboratory Fees - Water	28,705.82	40,097.20	11,391.38	0.28	45,000.00	16,294.18	0.36
448-3200 Telephone- Water	1,886.72	1,713.55	(173.17)	(0.10)	3,500.00	1,613.28	0.46
448-3610 Electric- WTP, Wells,Dist.	46,664.22	46,994.38	330.16	0.01	60,000.00	13,335.78	0.22
448-3700 Well Maint & Repair	25,664.44	11,045.78	(14,618.66)	(1.32)	37,369.00	11,704.56	0.31
448-3720 Distribution System- Maint. & Repairs	123,161.53	147,426.69	24,265.16	0.16	117,936.00	(5,225.53)	(0.04)
448-3730 Building Maintenance	7,117.86	25,079.47	17,961.61	0.72	8,000.00	882.14	0.11
448-3740 WTP Maintenance & Repair	14,762.49	42,151.32	27,388.83	0.65	15,000.00	237.51	0.02
448-3750 Dist Contracted Services	38,769.85	41,336.66	2,566.81	0.06	45,000.00	6,230.15	0.14
448-4200 Dues/Subscriptions - Water	6,669.00	8,419.02	1,750.02	0.21	6,669.00	0.00	0.00
448-4500 Contracted Line Maint - Water	528.78	1,416.02	887.24	0.63	5,938.30	5,409.52	0.91
448-4600 Training/conferences - Water	1,991.13	625.00	(1,366.13)	(2.19)	2,000.00	8.87	0.00

Consolidated Statement of Activity - Budget vs Actual
Preliminary December 31, 2025

Account # & Title	Y-T-D	Y-T-D	Variance	%	Budget	Variance	%
	12/31/2025	12/31/2024			12/31/2025		
448-4700 Sludge Removal	70,812.02	17,236.80	(53,575.22)	(3.11)	70,812.00	(0.02)	0.00
448-4910 Permits	20,000.00	20,000.00	0.00	0.00	21,000.00	1,000.00	0.05
448-7400 Capital Improvements	22,505.95	253,045.69	230,539.74	0.91	0.00	(22,505.95)	0.00
TOTAL WATER FACILITIES	1,087,319.32	2,585,540.42	1,498,221.10	0.58	1,300,528.30	213,208.98	0.16
<u>RECREATION</u>							
452-2602 Building Maintenance/Repair (Pool) 67/33	932.65	3,625.46	2,692.81	0.74	1,250.00	317.35	0.25
452-2610 Pool Maintenance/Repair	3,796.38	891.53	(2,904.85)	(3.26)	2,500.00	(1,296.38)	(0.52)
452-2622 Small Tools & Equipment (Pool)	6,509.16	8.59	(6,500.57)	(756.76)	500.00	(6,009.16)	(12.02)
452-2630 Materials & Supplies- Recreation	219.43	183.58	(35.85)	(0.20)	500.00	280.57	0.56
452-3612 Electricity (Pool)	10,597.64	10,696.77	99.13	0.01	10,000.00	(597.64)	(0.06)
452-3622 Gas (Pool)	370.96	381.07	10.11	0.03	1,250.00	879.04	0.70
452-3742 Maintenance & Repairs (Pool)	591.26	436.49	(154.77)	(0.35)	600.00	8.74	0.01
452-4540 Stewardship Contribution	147,868.35	147,180.06	(688.29)	0.00	185,200.00	37,331.65	0.20
TOTAL RECREATION	170,885.83	163,403.55	(7,482.28)	(0.05)	201,800.00	30,914.17	0.15
<u>DONATIONS</u>							
<u>PARKS</u>							
454-2600 Recreation Equipment	0.00	0.00	0.00	0.00	500.00	500.00	1.00
454-2700 Parks M & R Supplies	100.00	145.82	45.82	0.31	100.00	0.00	0.00
454-3200 Telephone Expense	2,268.72	1,934.64	(334.08)	(0.17)	1,850.00	(418.72)	(0.23)
454-3610 Electricity	2,551.17	1,925.10	(626.07)	(0.33)	1,500.00	(1,051.17)	(0.70)
454-3710 Land Maintenance	7,673.59	1,622.55	(6,051.04)	(3.73)	20,000.00	12,326.41	0.62
454-3720 Equipment Maintenance	3,425.25	3,373.74	(51.51)	(0.02)	5,000.00	1,574.75	0.31
454-3730 Building Maintenance & Repairs	5,614.61	21,288.00	15,673.39	0.74	20,000.00	14,385.39	0.72
454-4700 Portable Toilets Rental Service	2,385.00	2,030.00	(355.00)	(0.17)	2,000.00	(385.00)	(0.19)
454-7400 CAP Purchase/Machinery	6,921.48	15,992.00	9,070.52	0.57	7,008.00	86.52	0.01
TOTAL PARKS	30,939.82	48,311.85	17,372.03	0.36	57,958.00	27,018.18	0.47
<u>SHADE TREES</u>							
455-2460 Materials & Supplies	675.87	518.00	(157.87)	(0.30)	1,000.00	324.13	0.32
455-3720 Maintenance	18,350.00	7,300.00	(11,050.00)	(1.51)	23,550.00	5,200.00	0.22
455-7200 Shade Tree - New Planting	996.50	1,854.00	857.50	0.46	2,500.00	1,503.50	0.60
TOTAL SHADE TREES	20,022.37	9,672.00	(10,350.37)	(1.07)	27,050.00	7,027.63	0.26
<u>GRANT- SPECIAL PROJECTS</u>							
456-4700 PMVB Grant Expense	14,973.89	0.00	(14,973.89)	0.00	9,000.00	(5,973.89)	(0.66)
TOTAL GRANT -SPECIAL PROJECTS	14,973.89	0.00	(14,973.89)	0.00	9,000.00	(5,973.89)	(0.66)
<u>ECONOMIC DEVELOPMENT</u>							
463-3020 IBW Remediation	2,050.23	381.00	(1,669.23)	(4.38)	2,050.00	(0.23)	0.00
463-3100 Comprehensive Plan Implementation	0.00	784.00	784.00	1.00	5,000.00	5,000.00	1.00
TOTAL ECONOMIC DEVELOPMENT	2,050.23	1,165.00	(885.23)	(0.76)	7,050.00	4,999.77	0.71
<u>DOWNTOWN DISTRICT</u>							
465-3740 Maintenance/Repair (Decorations)	2,572.42	2,978.43	406.01	0.14	5,000.00	2,427.58	0.49
465-5400 Contribution - ECA	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00
TOTAL DOWNTOWN DISTRICT	12,572.42	12,978.43	406.01	0.03	15,000.00	2,427.58	0.16
<u>DEBT SERVICE</u>							
471-1000 Principal - GF Loans	136,500.00	129,000.00	(7,500.00)	(0.06)	136,500.00	0.00	0.00
471-1100 Principal- 2016 Loan	570,980.00	462,370.00	(108,610.00)	(0.23)	470,151.00	(100,829.00)	(0.21)
471-1110 Penn Vest Waterline	49,308.64	0.00	(49,308.64)	0.00	48,829.00	(479.64)	(0.01)
471-1120 Penn Vest Dam	40,650.79	0.00	(40,650.79)	0.00	40,651.00	0.21	0.00
471-1130 ESSA GO 2021	33,800.00	0.00	(33,800.00)	0.00	33,800.00	0.00	0.00
471-3000 Debt Service Expense Water	58,052.63	0.00	(58,052.63)	0.00	0.00	(58,052.63)	0.00
471-4000 Debt Service Expense General	25,747.37	0.00	(25,747.37)	0.00	0.00	(25,747.37)	0.00
TOTAL DEBT SERVICE	915,039.43	591,370.00	(323,669.43)	(0.55)	729,931.00	(185,108.43)	(0.25)
<u>DEBT INTEREST</u>							
472-1000 Interest - GF Loans	18,742.03	22,650.84	3,908.81	0.17	20,000.00	1,257.97	0.06
472-1100 Interest- 2016 Loan	96,093.73	116,467.57	20,373.84	0.17	106,000.00	9,906.27	0.09
472-1110 Penn Vest Water Line	5,849.72	7,556.25	1,706.53	0.23	6,330.00	480.28	0.08
472-1120 Penn Vest Dam	9,758.21	10,967.56	1,209.35	0.11	9,758.00	(0.21)	0.00

**Consolidated Statement of Activity - Budget vs Actual
Preliminary December 31, 2025**

<u>Account # & Title</u>	<u>Y-T-D 12/31/2025</u>	<u>Y-T-D 12/31/2024</u>	<u>Variance</u>	<u>%</u>	<u>Budget 12/31/2025</u>	<u>Variance</u>	<u>%</u>
472-1130 Interest - 2021 Loan	72,229.17	70,402.74	(1,826.43)	(0.03)	76,000.00	3,770.83	0.05
472-1140 Debt Interest Series AA 2025 GO Note	71,343.25	0.00	(71,343.25)	0.00	0.00	(71,343.25)	0.00
472-1150 SARP Building - Interest	34,411.63	0.00	(34,411.63)	0.00	0.00	(34,411.63)	0.00
472-1160 Interest - Taxable Series of 2025 Bond	7,478.75	0.00	(7,478.75)	0.00	0.00	(7,478.75)	0.00
TOTAL DEBT INTEREST	315,906.49	228,044.96	(87,861.53)	(0.39)	218,088.00	(97,818.49)	(0.45)
<u>INTER-GOVNMTAL EXPENSES</u>							
481-5200 Firemans Relief Fund	53,080.19	49,399.37	(3,680.82)	(0.07)	53,080.19	0.00	0.00
TOTAL INTER-GOVNMTAL EXPENSES	53,080.19	49,399.37	(3,680.82)	(0.07)	53,080.19	0.00	0.00
<u>INSURANCE</u>							
486-3510 Property-Liability Insurance	153,448.06	150,458.00	(2,990.06)	(0.02)	163,735.00	10,286.94	0.06
486-3530 Workers Comp Insurance	125,583.00	54,337.00	(71,246.00)	(1.31)	107,523.00	(18,060.00)	(0.17)
486-3531 Workers Comp - Fire Department	22,651.00	33,818.00	11,167.00	0.33	27,516.00	4,865.00	0.18
486-3550 Deductible	0.00	0.00	0.00	0.00	3,300.00	3,300.00	1.00
486-4010 Public Officials Liability	15,165.00	16,375.00	1,210.00	0.07	18,355.00	3,190.00	0.17
TOTAL INSURANCE	316,847.06	254,988.00	(61,859.06)	(0.24)	320,429.00	3,581.94	0.01
<u>EMPLOYEE BENEFITS/INS</u>							
487-1580 Life/Disability Insurance	30,108.86	22,747.02	(7,361.84)	(0.32)	32,090.00	1,981.14	0.06
487-1590 Major Medical (BC/BS)	858,022.82	795,815.92	(62,206.90)	(0.08)	966,848.00	108,825.18	0.11
487-1591 Health Ins Buyout/HRA	7,127.52	15,251.93	8,124.41	0.53	9,000.00	1,872.48	0.21
487-5310 N/U Pension MMO	324,528.59	276,849.51	(47,679.08)	(0.17)	316,687.00	(7,841.59)	(0.02)
TOTAL EMPLOYEE BENEFITS	1,219,787.79	1,110,664.38	(109,123.41)	(0.10)	1,324,625.00	104,837.21	0.08
<u>EMPLOYER FICA EXPENSES</u>							
488-1620 Unemployment Compensation	13,592.83	23,928.95	10,336.12	0.43	23,000.00	9,407.17	0.41
TOTAL EMPLOYER FICA EXPENSES	13,592.83	23,928.95	10,336.12	0.43	23,000.00	9,407.17	0.41
<u>TRANSFERS</u>							
492-0850 Trans to Debt Service	0.00	23,372.00	23,372.00	1.00	0.00	0.00	0.00
492-3000 Transfers to Cap.Impr.Fd.	0.00	260,477.90	260,477.90	1.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	283,849.90	283,849.90	1.00	0.00	0.00	0.00
Total Expenses	14,028,617.28	14,407,903.94	379,286.66	0.03	13,313,328.19	(715,289.09)	(0.05)
Excess Revenue Over(Under) Expenditures	(1,088,349.94)	(57,863.83)	(1,030,486.11)	(17.81)	412,627.00	(1,500,976.94)	3.64

East Stroudsburg Borough
Cash Transfer
For 1/20/2026

<u>Amount</u>	<u>From</u>	<u>To</u>	<u>Description</u>
\$ 33,500.00	ESSA - General xxxx2326	ESSA - Payroll xxx2376	For payroll 02/13/26
\$ 33,500.00	ESSA - Water xxxx2350	ESSA - Payroll xxx2376	For payroll 02/13/26
\$ 33,500.00	ESSA - Sewer xxxx7772	ESSA - Payroll xxx2376	For payroll 02/13/26
\$ 33,500.00	ESSA - General xxxx2326	ESSA - Payroll xxx2376	For payroll 02/27/26
\$ 33,500.00	ESSA - Water xxxx2350	ESSA - Payroll xxx2376	For payroll 02/27/26
\$ 33,500.00	ESSA - Sewer xxxx7772	ESSA - Payroll xxx2376	For payroll 02/27/26
\$ 825.65	ESSA - General xxxx2326	ESSA - HIGHWAY xxxx2342	For Account's Payable
\$ 20,000.00	PLGIT - Highway Prime xxxx7063	ESSA - HIGHWAY xxxx2342	For Accounts Payable
\$ 13,353.97	PLGIT General Classic xxxx27047	PLGIT General PRIME xxxx27047	Investment
\$ 380,000.00	PLGIT Water PRIME xxxx27076	ESSA - General xxxx2326	For Accounts Payable

East Stroudsburg Borough - Lines Over Budget

Account # & Title	12/31/2025	11/30/2024	Variance	%	Budget 12/31/2025	Variance	%	Memo
401-2100 Office Supplies - Administration	30,701.59	22,815.99	(7,885.60)	(0.35)	25,820.00	(4,881.59)	(0.19)	Budget Modification
401-2140 IT Expenses	55,599.30	40,598.51	(15,000.79)	(0.37)	52,794.00	(2,805.30)	(0.05)	Budget Modification
401-3250 Postage - Payroll Processing Fee	28,394.64	24,107.68	(4,286.96)	(0.18)	27,137.00	(1,257.64)	(0.05)	Increase Costs
401-3450 Contracted Admin Services	4,747.32	0.00	(4,747.32)	0.00	3,920.00	(827.32)	(0.21)	Contracted services
402-1400 Finance - Staff Salaries	157,550.46	118,896.80	(38,653.66)	(0.33)	153,051.00	(4,499.46)	(0.03)	Budget Modification
402-1610 Fica	15,694.16	10,961.79	(4,732.37)	(0.43)	14,491.00	(1,203.16)	(0.08)	Budget Modification
404-3160 Legal Services - WTP	262,560.90	496,694.72	234,133.82	0.47	135,000.00	(127,560.90)	(0.94)	Right To Know
408-3130 Engineering	414,815.76	369,906.39	(44,909.37)	(0.12)	241,097.00	(173,718.76)	(0.72)	Cost Related to Projects
411-3620 Electricity	12,846.33	10,715.26	(2,131.07)	(0.20)	11,850.00	(996.33)	(0.08)	Increase Costs
411-3730 Equipment Testing	12,343.89	6,511.83	(5,832.06)	(0.90)	10,716.00	(1,627.89)	(0.15)	Contracted services
413-2000 Zoning & Codes	176,451.69	0.00	(176,451.69)	0.00	147,285.00	(29,166.69)	(0.20)	Budget Modification - For Contracted Services
413-3150 Software License	2,427.50	3,632.67	1,205.17	0.33	2,000.00	(427.50)	(0.21)	Budget Modification
426-2500 Recycling Grant to Twin Boros	44,470.91	20,480.53	(23,990.38)	(1.17)	30,000.00	(14,470.91)	(0.48)	Increase due to higher Revenue
429-1400 Sewer Staff Salaries	334,107.70	304,203.64	(29,904.06)	(0.10)	289,679.00	(44,428.70)	(0.15)	Adjusting Journal Entry
429-1610 Social Security- Sewer Fund	20,439.86	16,886.72	(3,553.14)	(0.21)	18,146.00	(2,293.86)	(0.13)	Adjusting Journal Entry
429-1630 Medicare - Sanitary Sewer	4,923.70	3,949.34	(974.36)	(0.25)	4,244.00	(679.70)	(0.16)	Adjusting Journal Entry
429-2200 Materials & Supplies- WWTP	10,927.49	8,968.86	(1,958.63)	(0.22)	10,174.00	(753.49)	(0.07)	Adjusting Journal Entry
429-3610 Electric - Sewer	101,305.69	93,786.96	(7,518.73)	(0.08)	86,000.00	(15,305.69)	(0.18)	Increase Costs
429-3720 Collection System Maintenance	40,403.03	18,358.50	(22,044.53)	(1.20)	39,477.00	(926.03)	(0.02)	Necessary maintenance
429-4700 Sludge Disposal	109,658.17	83,438.75	(26,219.42)	(0.31)	108,000.00	(1,658.17)	(0.02)	Budget Modification
430-1300 Salaries & Wages - DPW	556,333.90	491,179.81	(65,154.09)	(0.13)	521,449.00	(34,884.90)	(0.07)	Adjusting Journal Entry
430-1610 FICA - Street Dept	40,126.24	33,466.80	(6,659.44)	(0.20)	37,788.00	(2,338.24)	(0.06)	Adjusting Journal Entry
430-7400 Capital Improvements	71,320.05	235,908.74	164,588.69	0.70	0.00	(71,320.05)	0.00	Middle Dam coring and construction
432-2210 Snow & Ice Removal	95,898.07	75,071.09	(20,826.98)	(0.28)	67,800.00	(28,098.07)	(0.41)	Purchase of Salt
433-3720 Misc Supplies- Traffic Signals	15,499.64	41,411.89	25,912.25	0.63	5,500.00	(9,999.64)	(1.82)	Damage to Traffic Signals - Insurance Recovery needed
434-3610 Electric-St. Lighting	114,646.39	118,829.58	4,183.19	0.04	110,000.00	(4,646.39)	(0.04)	Increase Costs
438-2450 Materials & Supplie	18,006.60	1,413.84	(16,592.76)	(11.74)	15,000.00	(3,006.60)	(0.20)	Budget Modification
445-1910 Uniforms/Drug Test	4,803.76	612.11	(4,191.65)	(6.85)	3,500.00	(1,303.76)	(0.37)	Budget Modification
448-2310 Vehicle Operation (Fuel/oil)	4,401.46	2,896.22	(1,505.24)	(0.52)	4,000.00	(401.46)	(0.10)	Budget Modification
448-2380 Uniforms	7,067.80	0.00	(7,067.80)	0.00	6,000.00	(1,067.80)	(0.18)	Budget Modification
448-3720 Distribution System- Maint. & Repairs	123,161.53	147,426.69	24,265.16	0.16	117,936.00	(5,225.53)	(0.04)	Equipment Rental
448-7400 Capital Improvements	22,505.95	253,045.69	230,539.74	0.91	0.00	(22,505.95)	0.00	Supplies for culvert respairs (budget modification to be requested as projects are completed)
452-3612 Electricity (Pool)	10,597.64	10,696.77	99.13	0.01	10,000.00	(597.64)	(0.06)	Increase Costs
454-3200 Telephone Expense	2,268.72	1,934.64	(334.08)	(0.17)	1,850.00	(418.72)	(0.23)	Increase Costs
454-3610 Electricity	2,551.17	1,925.10	(626.07)	(0.33)	1,500.00	(1,051.17)	(0.70)	Increase Costs
456-4700 PMVB Grant Expense	14,973.89	0.00	(14,973.89)	0.00	9,000.00	(5,973.89)	(0.66)	Debt Restructure
471-1100 Principal- 2016 Loan	570,980.00	462,370.00	(108,610.00)	(0.23)	470,151.00	(100,829.00)	(0.21)	Debt Restructure
471-1110 Penn Vest Waterline	49,308.64	0.00	(49,308.64)	0.00	48,829.00	(479.64)	(0.01)	Debt Restructure
471-3000 Debt Service Expense Water	58,052.63	0.00	(58,052.63)	0.00	0.00	(58,052.63)	0.00	Debt Restructure
471-4000 Debt Service Expense General	25,747.37	0.00	(25,747.37)	0.00	0.00	(25,747.37)	0.00	Debt Restructure
472-1140 Debt Interest Series AA 2025 GO Note	71,343.25	0.00	(71,343.25)	0.00	0.00	(71,343.25)	0.00	Debt Restructure
472-1150 SARP Building - Interest	34,411.63	0.00	(34,411.63)	0.00	0.00	(34,411.63)	0.00	Debt Restructure
472-1160 Interest - Taxable Series of 2025 Bond	7,478.75	0.00	(7,478.75)	0.00	0.00	(7,478.75)	0.00	Debt Restructure
486-3530 Workers Comp Insurance	125,583.00	54,337.00	(71,246.00)	(1.31)	107,523.00	(18,060.00)	(0.17)	Increase due to 2023 claim
487-5310 N/U Pension MMO	324,528.59	276,849.51	(47,679.08)	(0.17)	316,687.00	(7,841.59)	(0.02)	Increase costs

East Stroudsburg Borough - Lines Over Budget

Account # & Title	12/31/2025	11/30/2024	Variance	%	Budget 12/31/2025	Variance	%	Memo
	<u>4,211,966.76</u>	<u>3,864,290.42</u>	<u>(347,676.34)</u>		<u>3,265,394.00</u>	<u>(946,572.76)</u>		

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31, 2025- General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
TAXES			
301-1000 Real Estate Tax- Current Year	2,543,613.01	2,918,261.00	(374,647.99)
301-2000 Real Estate Tax- Prior Year	0.00	346.00	(346.00)
301-3000 Real Estate Tax - Interim	477.56	207.00	270.56
301-4000 Real Estate Tax - Delinquent	91,674.29	91,577.00	97.29
TOTAL TAXES	2,635,764.86	3,010,391.00	(374,626.14)
ACT 511 TAXES			
310-1000 Real Estate Transfer Tax	166,704.56	160,000.00	6,704.56
310-2000 Earned Income Tax	1,141,618.61	1,200,000.00	(58,381.39)
310-5000 Municipal Service Tax	333,528.70	325,000.00	8,528.70
TOTAL ACT 511 TAXES	1,641,851.87	1,685,000.00	(43,148.13)
BUSINESS LICENSES/PERMITS			
321-2000 Health/Restaurant Licenses	31,645.57	12,900.00	18,745.57
321-6100 Rental License	211,927.50	212,850.00	(922.50)
321-6110 Short-Term Rental Lic.	0.00	3,225.00	(3,225.00)
321-7000 Lien Rental License	10,796.49	0.00	10,796.49
321-7000 Lien Interest Rental	34.31	0.00	34.31
321-8000 Cable TV Franchise Tax	55,229.36	105,000.00	(49,770.64)
TOTAL LICENSES/PERMITS	309,633.23	333,975.00	(24,341.77)
NON-BUSINESS PERMITS			
322-8100 Event Permit Fee	1,644.00	1,935.00	(291.00)
322-8200 Street Opening Permits	29,897.66	11,610.00	18,287.66
322-9400 Misc Permits	2,345.00	2,580.00	(235.00)
TOTAL NON-BUSINESS PERMITS	33,886.66	16,125.00	17,761.66
FINES			
331-1100 Vehicle Code Violations	133,694.32	180,000.00	(46,305.68)
331-1200 Violation of Zoning Ord & Statutes	33,737.61	25,000.00	8,737.61
331-1210 Vehicle Boot Fines	0.00	0.00	0.00
TOTAL FINES	167,431.93	205,000.00	(37,568.07)
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C.D.	8,050.61	0.00	8,050.61

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<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
341-0210 Interest -P.L.G.I.T.	5,169.75	0.00	5,169.75
341-0211 Interest PLGIT Plus	30,896.44	0.00	30,896.44
TOTAL INTEREST	44,116.80	50,000.00	(5,883.20)
RENTS			
342-4700 Borough Property Rental	1.00	0.00	1.00
342-5310 Royalties - Cell Tower	31,103.34	40,000.00	(8,896.66)
TOTAL RENTS	31,104.34	40,000.00	(8,895.66)
STATE GRANT PROGRAM			
354-1261 PMVB Grant	0.00	9,000.00	(9,000.00)
TOTAL STATE GRANTS	0.00	9,000.00	(9,000.00)
STATE SHARED REVENUE			
355-0100 Public Utility Realty/Bev Tax	3,500.00	3,875.00	(375.00)
355-0500 Foreign Cas Ins Pre (Pension Aide)	74,788.81	46,070.00	28,718.81
355-0700 Foreign Fire Ins Premium Tax	53,080.19	53,080.19	0.00
TOTAL STATE SHARED REVENUE	131,369.00	103,025.19	28,343.81
PMT IN LIEU OF TAXES			
359-0010 Housing Authority PILOT	10,109.33	5,500.00	4,609.33
TOTAL PILOT	10,109.33	5,500.00	4,609.33
GENERAL GOVERNMENT			
361-1110 Closing Report Fee	12,175.00	8,000.00	4,175.00
361-3300 Permits - Zoning - Gen Government	32,609.27	38,700.00	(6,090.73)
361-3310 Building Permits	232,549.71	96,750.00	135,799.71
361-3320 Resale Inspections	24,167.96	6,450.00	17,717.96
361-3400 Zoning Plan Review	141,529.77	32,250.00	109,279.77
TOTAL GENERAL GOVERNMENT	443,031.71	182,150.00	260,881.71
PUBLIC SAFETY			
362-3320 Rental Unit Reinspection Fee	0.00	2,000.00	(2,000.00)
TOTAL PUBLIC SAFETY	0.00	2,000.00	(2,000.00)
HIGHWAYS & STREETS			
363-2100 Meter Revenue	105,717.85	161,250.00	(55,532.15)
363-2200 Parking Permits	24,791.54	25,800.00	(1,008.46)
363-2210 Residential Parking Permit	529.50	3,870.00	(3,340.50)
363-2300 Meter Bags	0.00	1,097.00	(1,097.00)

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363-5100 PennDOT Snow Removal	6,986.65	20,000.00	(13,013.35)
363-5200 Borough DPW Services	11,629.43	750.00	10,879.43
TOTAL HIGHWAYS & STREETS	149,654.97	212,767.00	(63,112.03)
MISCELLANEOUS REVENUES			
380-1000 Stroudsburg Share- TB Employee	0.00	9,000.00	(9,000.00)
380-1010 Emp Cont Hlth Insr	20,301.51	9,983.00	10,318.51
380-1070 Miscellaneous Income	13,399.04	5,000.00	8,399.04
380-5100 Shopping Cart Fees	7,124.00	2,000.00	5,124.00
TOTAL MISC. REVENUES	40,824.55	25,983.00	14,841.55
SALE OF ASSETS			
391-0020 Damage to Borough Property	9,165.80	15,000.00	(5,834.20)
TOTAL SALE OF ASSETS	9,165.80	15,000.00	(5,834.20)
DIVIDENDS			
395-2000 Dividends Received - General Liability	0.00	18,000.00	(18,000.00)
395-3000 Dividends Received - Health Insurance	98,735.16	150,000.00	(51,264.84)
TOTAL DIVIDENDS	98,735.16	168,000.00	(69,264.84)
Total Revenues	5,746,680.21	6,063,916.19	(317,235.98)
Expenses			
LEGISLATIVE			
400-1100 Council Salary	14,914.00	15,000.00	86.00
400-1120 Mayor Salary	4,914.70	5,000.00	85.30
400-1610 FICA - Legislative	1,245.89	1,240.00	(5.89)
400-1630 Medicare - Legislative	291.31	290.00	(1.31)
400-3110 Training/Conferences	0.00	2,000.00	2,000.00
400-3210 Dues/Subscriptions	3,855.61	4,500.00	644.39
400-3310 Misc/Travel	0.00	500.00	500.00
TOTAL LEGISLATIVE	25,221.51	28,530.00	3,308.49
GENERAL GOVERNMENT			
401-1210 Manager Salary	73,446.19	77,000.00	3,553.81
401-1220 Director-Public Works	47,739.55	49,998.00	2,258.45
401-1400 Admin Staff Salary	47,784.48	58,454.00	10,669.52
401-1610 FICA - Admin	10,505.37	12,967.00	2,461.63

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401-1630 Medicare - Admin	2,467.84	3,033.00	565.16
401-2100 Office Supplies - Administration	15,571.08	13,795.00	(1,776.08)
401-2130 Office Equipment/Furniture	1,372.57	1,374.00	1.43
401-2140 IT Expenses	27,798.82	26,164.00	(1,634.82)
401-2150 Computer Equipment/Supplies-Gen Government	9,446.47	11,930.50	2,484.03
401-2160 Equipment Maintenance	346.87	1,100.00	753.13
401-3110 Data Storage software	2,940.00	4,500.00	1,560.00
401-3210 Telephone - Gen Government	3,803.42	5,230.00	1,426.58
401-3250 Postage - Payroll Processing Fee	11,276.90	10,650.00	(626.90)
401-3400 Advertising/Printing - Gen Government	2,245.74	3,034.50	788.76
401-3450 Contracted Admin Services	2,373.62	2,100.00	(273.62)
401-4200 Association Dues/Subscriptions	11,050.13	11,029.00	(21.13)
401-4600 Training/Conference - General Government	361.24	2,500.00	2,138.76
401-7200 CIP - New Car	0.00	0.00	0.00
TOTAL GENERAL GOVT	270,530.29	294,859.00	24,328.71
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	33,136.84	34,745.00	1,608.16
402-1400 Finance - Staff Salaries	53,567.12	52,043.00	(1,524.12)
402-1610 Fica	5,312.88	4,973.00	(339.88)
402-1630 Medicare	1,306.79	1,301.00	(5.79)
402-1830 Finance - Staff Salaries- Overtime	7.96	8.00	0.04
402-3100 Trustee Chg Bond Payment	1,415.14	1,938.00	522.86
402-3110 Auditing Services - General Fund	2,340.00	18,020.00	15,680.00
402-3120 Accounting Services	0.00	724.00	724.00
402-3160 Billing Software	9,288.03	9,167.00	(121.03)
402-3170 Accounting Software	2,531.04	9,146.00	6,614.96
402-3210 Credit Card Fees	22,051.37	23,100.00	1,048.63
TOTAL FINANCIAL ADMIN	130,957.17	155,165.00	24,207.83
TAX COLLECTION			
403-1140 Tax Collector Salary	7,520.80	8,216.00	695.20
403-1610 FICA - Tax Collector	469.38	509.00	39.62
403-1630 Medicare - Tax Collector	109.74	119.00	9.26
403-2100 Materials & Supplies	6.75	7.00	0.25
403-3150 Commission Del. Real Estate Tax	6,423.73	6,251.00	(172.73)
403-3170 Commission Local Ser. Tax	4,905.31	4,770.00	(135.31)

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403-3180 Commission Earned Income Tax	16,674.90	16,121.00	(553.90)
403-3190 Commission Deed Transfer Tax	3,494.50	3,097.00	(397.50)
TOTAL TAX COLLECTION	39,605.11	39,090.00	(515.11)
LEGAL SERVICES			
404-3140 Solicitor Retainer & Fees	130,225.42	125,000.00	(5,225.42)
TOTAL LEGAL SERVICES	130,225.42	125,000.00	(5,225.42)
ENGINEERING			
408-3130 Engineering Services - Gen Prof Services	180,165.27	38,500.00	(141,665.27)
TOTAL ENGINEERING	180,165.27	38,500.00	(141,665.27)
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	232.92	450.00	217.08
409-3610 Electricity-Mun. Bldg.	6,060.60	5,400.00	(660.60)
409-3620 Electric Annex	1,711.94	1,702.00	(9.94)
409-3640 Gas (heat) - Annex	1,134.60	1,575.00	440.40
409-3730 Maintenance & Repair Annex	5,298.36	5,299.00	0.64
409-3740 Maintenance & Repairs	10,286.68	10,234.50	(52.18)
TOTAL MUNICIPAL BUILDING	24,725.10	24,660.50	(64.60)
POLICE DEPARTMENT			
410-7600 SARP Regional Costs	3,066,493.00	3,066,493.00	0.00
TOTAL POLICE	3,066,493.00	3,066,493.00	0.00
FIRE DEPARTMENT			
411-2100 Auxiliary Donation - Fire Dept	15,000.00	15,000.00	0.00
411-2500 Vehicle Maint/Supplies- Fire Dept	20,666.07	20,298.00	(368.07)
411-2600 Small Tools/ Equipment	3,421.18	3,422.00	0.82
411-3210 Telephone - Fire Dept	763.58	1,000.00	236.42
411-3270 Radio Maintenance	655.45	656.00	0.55
411-3620 Electricity	12,846.33	11,850.00	(996.33)
411-3630 Gas (heat)	1,734.43	5,000.00	3,265.57
411-3730 Equipment Testing	12,343.89	10,716.00	(1,627.89)
411-4200 Building Maintenance- Fire Dept	29,449.83	29,450.00	0.17
411-4600 Contracted Services	1,112.44	1,113.00	0.56
411-5300 Contribution	0.00	0.00	0.00
TOTAL FIRE DEPARTMENT	97,993.20	98,505.00	511.80

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CODE ENFORCEMENT			
413-1220 Code Enforcement Office Salary	6,018.08	6,018.00	(0.08)
413-1400 Staff Salary	56,097.15	57,447.00	1,349.85
413-1610 FICA - Code Enforcement	3,900.93	4,888.00	987.07
413-1630 Medicare - Code Enforcement	912.30	3,716.00	2,803.70
413-2000 Zoning & Codes	176,451.69	147,285.00	(29,166.69)
413-2100 Materials & Supplies - Codes	4,436.17	4,437.00	0.83
413-2150 Computer Equipment/Supplies-Code Enforcement	3,958.18	4,000.00	41.82
413-2160 Uniforms	1,155.50	1,156.00	0.50
413-2300 Vehicle Operation	216.79	500.00	283.21
413-2500 Vehicle Maintenance	594.76	750.00	155.24
413-3150 Software License	2,427.50	2,000.00	(427.50)
413-3210 Codes- Cell Phones	119.70	80.00	(39.70)
413-3400 Advertising Expense	823.81	4,000.00	3,176.19
413-4200 Assoc. Dues/Subscriptions	252.00	252.00	0.00
413-4600 Training/Conference Expense	150.00	750.00	600.00
TOTAL CODE ENFORCEMENT	257,514.56	237,279.00	(20,235.56)
PLANNING/ZONING			
414-3130 Legal Services -Engineering	1,858.60	5,000.00	3,141.40
414-3140 Legal Services - Planning/Zoning	1,591.35	2,000.00	408.65
414-4500 Contracted Permitting	209,713.42	227,000.00	17,286.58
TOTAL PLANNING/ZONING	213,163.37	234,000.00	20,836.63
EMERGENCY SERVICES			
415-5300 Control Center Payment	82,266.24	82,267.00	0.76
TOTAL EMERGENCY SERVICES	82,266.24	82,267.00	0.76
HEALTH DEPARTMENT			
421-1220 Salaries & Wages-Health	11,723.28	14,231.00	2,507.72
421-1610 FICA - Health Dept	730.97	882.00	151.03
421-1630 Medicare - Health Dept	170.97	206.00	35.03
TOTAL HEALTH DEPARTMENT	12,625.22	15,319.00	2,693.78
STREET DEPARTMENT			
430-1220 Salary - DPW Foreman	26,406.30	28,908.00	2,501.70
430-1300 Salaries & Wages - DPW	188,862.43	177,293.00	(11,569.43)
430-1610 FICA - Street Dept	13,413.15	12,848.00	(565.15)

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430-1630 Medicare - Street Dept	3,238.39	3,005.00	(233.39)
430-1830 Street Department - Overtime	6,306.28	6,307.00	0.72
430-2100 Office Supplies - Street Dept	1,419.31	1,407.00	(12.31)
430-2130 Safety Equipment - Street Dept	962.64	1,020.00	57.36
430-2150 Computer Equipment/Supplies - Street Dept	669.00	669.00	0.00
430-2160 Office Equip Maint/Repair - Street Dept	44.36	85.00	40.64
430-2300 Vehicle Operation (fuel, oil, fluids)	12,778.54	17,000.00	4,221.46
430-2380 Uniforms & Clothing	6,698.28	6,618.90	(79.38)
430-2500 Vehicle Maint/Repair- Street Dept	4,817.07	6,800.00	1,982.93
430-2600 Minor Equipment	1,311.17	1,360.00	48.83
430-3150 Drug Testing	231.00	213.00	(18.00)
430-3210 Telephone - Street	717.94	657.00	(60.94)
430-3310 Travel	0.00	(3,088.00)	(3,088.00)
430-3610 Electricity -DPW Garage	0.00	(255.00)	(255.00)
430-3620 Gas Heat -DPW Garage	1,215.83	1,190.00	(25.83)
430-3730 Building Maintenance	1,620.22	2,040.00	419.78
430-3740 Equipment Maint & Repairs - Street Dept	936.71	908.10	(28.61)
430-3260 Radio Purchase	6,064.57	9,427.00	3,362.43
430-4600 Training - Street	585.07	680.00	94.93
430-7400 Capital Improvements	71,320.05	0.00	(71,320.05)
430-7410 Equipment Lease Loader	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	349,618.31	275,093.00	(74,525.31)
STREET CLEANING			
431-3740 Machinery Maintenance/Supplies	4,114.36	5,000.00	885.64
TOTAL STREET CLEANING	4,114.36	5,000.00	885.64
SNOW & ICE REMOVAL			
432-2210 Snow & Ice Removal	4,033.11	4,550.00	516.89
TOTAL SNOW/ICE REMOVAL	4,033.11	4,550.00	516.89
TRAFFIC SIGNS/SIGNALS			
433-3720 Misc Supplies- Traffic Signals	6,217.35	2,750.00	(3,467.35)
TOTAL TRAFFIC SIGNALS	6,217.35	2,750.00	(3,467.35)
STREET LIGHTING			
434-3610 Electric	37,175.88	37,400.00	224.12

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434-3720 Street Light Repair	187.38	250.00	62.62
434-3730 Operations/Maintenance	0.00	750.00	750.00
TOTAL STREET LIGHTING	37,363.26	38,400.00	1,036.74
STORM SEWERS & DRAINS			
436-2450 Materials & Supplies	19,694.28	20,000.00	305.72
436-3710 Storm Water Project MS4	0.00	82,050.00	82,050.00
436-7500 Equipment Rental	4,600.00	4,600.00	0.00
TOTAL STORM SEWER	24,294.28	106,650.00	82,355.72
STREET MAINTENANCE			
438-2450 Materials & Supplies St Maintenance	8,961.85	15,000.00	6,038.15
438-3720 Street Paving	536,174.61	0.00	(536,174.61)
TOTAL STREET MAINTENANCE	545,136.46	15,000.00	(530,136.46)
PARKING FACILITIES			
445-1300 Parking Enforcement Officer	52,682.44	95,459.00	42,776.56
445-1610 FICA - Parking	3,282.22	6,585.00	3,302.78
445-1630 Medicare - Parking	767.64	1,540.00	772.36
445-1830 Overtime	0.00	1,000.00	1,000.00
445-1910 Uniforms/Drug Test	4,803.76	3,500.00	(1,303.76)
445-2450 Computer Equipment	297.73	1,500.00	1,202.27
445-2410 Vehicle Registration/Maintenance	1,453.55	1,500.00	46.45
445-2150 Meter Purchase- Parking Facilities	399.92	4,400.00	4,000.08
445-3150 Software (UP Safety)	12,600.00	28,800.00	16,200.00
445-3160 UP Safety Lookups	837.50	1,200.00	362.50
445-3400 Advertising/Printing-Parking Facilities	3,040.52	3,000.00	(40.52)
445-3710 Parking Lot Maintenance-Parking Facilities	50.87	1,058.00	1,007.13
445-3720 Meter Repair/Main Supplies	1,754.34	6,000.00	4,245.66
TOTAL PARKING FACILITIES	81,970.49	155,542.00	73,571.51
FLOOD CONTROL			
446-3130 Engineering Services	0.00	9,300.00	9,300.00
446-3710 Levee Maintenance	18,487.02	67,200.00	48,712.98
446-3730 Equipment Maintenance/Repair	30,057.09	30,150.00	92.91
TOTAL FLOOD CONTROL	48,544.11	106,650.00	58,105.89
SHADE TREES			
455-2460 Materials & Supplies	675.87	1,000.00	324.13

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455-3720 Maintenance	18,350.00	23,550.00	5,200.00
455-7200 Shade Tree - New Planting	996.50	2,500.00	1,503.50
TOTAL SHADE TREES	20,022.37	27,050.00	7,027.63
Grant - Special Projects			
456-4700 Refuse	7,696.29	9,000.00	1,303.71
Total Grant - Special Projects	7,696.29	9,000.00	1,303.71
ECONOMIC DEVELOPMENT			
463-3020 IBW Remediation	2,050.23	2,050.00	(0.23)
463-3100 Comprehensive Plan Implementation	0.00	5,000.00	5,000.00
TOTAL ECONOMIC DEVELOPMENT	2,050.23	7,050.00	4,999.77
DOWNTOWN DISTRICT			
465-3740 Maintenance/Repair (Decorations)	2,572.42	5,000.00	2,427.58
465-5400 Contribution - ECA	10,000.00	10,000.00	0.00
TOTAL DOWNTOWN DISTRICT	12,572.42	15,000.00	2,427.58
INTER-GOVNMTAL EXPENSES			
481-5200 Firemans Relief Fund	53,080.19	53,080.19	0.00
TOTAL INTER-GOVNMTAL EXPENSES	53,080.19	53,080.19	0.00
INSURANCE			
486-3510 Property-Liability Insurance	46,507.46	51,150.00	4,642.54
486-3530 Workers Comp Insurance	41,546.50	41,777.00	230.50
486-3531 Workers Comp - Fire Department	7,518.90	9,900.00	2,381.10
486-3550 Deductible	0.00	3,300.00	3,300.00
486-4010 Public Officials Liability	5,055.00	6,600.00	1,545.00
TOTAL INSURANCE	100,627.86	112,727.00	12,099.14
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	9,673.58	10,590.00	916.42
487-1590 Major Medical (BC/BS)	261,717.20	319,060.00	57,342.80
487-1591 Health Ins Buyout/HRA	2,309.52	2,970.00	660.48
487-5310 N/U Pension MMO	97,002.86	95,006.00	(1,996.86)
TOTAL EMPLOYEE BENEFITS	370,703.16	427,626.00	56,922.84
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Compensation	4,207.44	8,250.00	4,042.56

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Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31, 2025- General

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
TOTAL EMPLOYER FICA EXPENSES	4,207.44	8,250.00	4,042.56
Total Expenses	6,203,737.15	5,809,085.69	(394,651.46)
Excess Revenue Over(Under) Expenditures	<u>(457,056.94)</u>	<u>254,830.50</u>	<u>(711,887.44)</u>

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	50,000.00	(50,000.00)
341-0110 Interest-Savings & C D	2,117.79	0.00	2,117.79
341-0210 Interest Sewer PLGIT	0.11	0.00	0.11
341-0211 Int.-Sewer P Plus	106,944.10	0.00	106,944.10
TOTAL INTEREST	109,062.00	50,000.00	59,062.00
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
TOTAL STATE SHARED REVENUE	72,589.13	44,715.00	27,874.13
SANITATION			
364-1200 Pretreatment Revenues	0.00	8,000.00	(8,000.00)
364-2010 Sewer Rents	1,932,226.95	1,750,000.00	182,226.95
364-2020 Lien Sewer Rents	11,440.44	8,500.00	2,940.44
364-3160 Lien Interest & Cost	4,051.42	0.00	4,051.42
364-6010 Stroud SA Rentals	24,082.44	32,500.00	(8,417.56)
364-7010 Smithfield SA Rentals	70,302.36	145,000.00	(74,697.64)
364-9000 EDU Connection Fees	20,688.50	63,522.00	(42,833.50)
364-9100 Smithfield EDU Fees	0.00	17,500.00	(17,500.00)
364-9200 Penalties	49,428.51	45,000.00	4,428.51
TOTAL SANITATION	2,112,220.62	2,070,022.00	42,198.62
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	20,527.31	10,134.00	10,393.31
TOTAL MISC. REVENUES	20,527.31	10,134.00	10,393.31
Total Revenues	2,314,399.06	2,174,871.00	139,528.06
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	36,723.10	38,500.00	1,776.90
401-1220 DPW Director Salary-Sewer	23,869.76	24,999.00	1,129.24
401-1400 Admin Staff Salary	23,892.21	29,227.00	5,334.79
401-1610 FICA - Admin	5,228.02	6,484.00	1,255.98
401-1630 Medicare - Admin	1,234.01	1,516.00	281.99
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	8,481.66	6,301.00	(2,180.66)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
401-2130 Office Equipment/Furniture - Admin	686.41	691.00	4.59
401-2140 IT Expenses	14,059.22	13,247.00	(812.22)
401-2150 Computer Equipment/Supplies - Admin	8,465.34	8,465.50	0.16
401-2160 Equipment Repair/Maintenance - Admin	173.44	550.00	376.56
401-2300 Vehicle Expense - Admin	0.00	2,125.00	2,125.00
401-3110 Data Storage software	2,940.00	2,940.00	0.00
401-3210 Telephone - Admin	4,802.70	4,783.00	(19.70)
401-3250 Postage - Payroll Processing Fee	7,755.68	7,421.00	(334.68)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	1,081.70	1,517.25	435.55
401-3450 Contracted Admin Services	1,186.85	910.00	(276.85)
401-4200 Dues Subscriptions/Memberships - Admin	3,950.51	4,500.00	549.49
401-4600 Training/Conferences - General Government	395.49	1,250.00	854.51
TOTAL GENERAL GOVT	144,926.10	156,601.75	11,675.65
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	32,162.34	33,723.00	1,560.66
402-1000 Finance - Staff Salaries	51,991.69	50,504.00	(1,487.69)
402-1610 Fica	5,153.59	4,728.00	(425.59)
402-1630 Medicare	1,101.78	1,018.00	(83.78)
402-1830 Finance - Staff Salaries Overtime	7.72	8.00	0.28
402-3100 Trustee Chg Bond Payment	1,395.93	1,881.00	485.07
402-3110 Auditing Services - Sewer	2,970.00	17,490.00	14,520.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	7,513.93	8,250.00	736.07
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,626.13	13,200.00	2,573.87
TOTAL FINANCIAL ADMIN	115,416.59	141,824.00	26,407.41
LEGAL SERVICES			
404-3200 Legal Services - WWTP	49,039.36	85,000.00	35,960.64
TOTAL LEGAL SERVICES	49,039.36	85,000.00	35,960.64

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
ENGINEERING			
408-3130 Engineering	92,772.45	79,750.00	(13,022.45)
TOTAL ENGINEERING	92,772.45	79,750.00	(13,022.45)
MUNICIPAL BUILDINGS			
409-2360 Materials & Supplies - Mun Bldg	187.74	275.00	87.26
409-3610 Electricity-Mun. Bldg.	3,014.71	3,300.00	285.29
409-3620 Electricity-Annex	864.47	825.00	(39.47)
409-3640 Gas - Annex	567.68	963.00	395.32
409-3730 Maintenance & Repair Annex	2,648.44	2,649.75	1.31
409-3740 Maintenance & Repairs	4,871.19	4,840.25	(30.94)
TOTAL MUNICIPAL BUILDING	12,154.23	12,853.00	698.77
SANITARY SEWER			
429-1400 Sewer Staff Salaries	334,107.70	289,679.00	(44,428.70)
429-1610 Social Security- Sewer Fund	20,439.86	18,146.00	(2,293.86)
429-1630 Medicare - Sanitary Sewer	4,923.70	4,244.00	(679.70)
429-1830 Sewer Overtime	3,350.25	3,350.25	0.00
429-2100 Office Supplies	1,552.43	1,500.00	(52.43)
429-2110 Chemicals	42,734.05	60,000.00	17,265.95
429-2120 Safety Supplies	1,064.89	1,500.00	435.11
429-2200 Materials & Supplies- WWTP	10,927.49	10,174.00	(753.49)
429-2300 Fuel Oil	18,955.86	27,000.00	8,044.14
429-2310 Vehicle Operation	1,498.54	1,427.00	(71.54)
429-2380 Uniforms	12,724.85	12,527.90	(196.95)
429-2600 Small Tools/Minor Equipment	637.25	1,000.00	362.75
429-3160 Laboratory Fees	57,619.44	60,000.00	2,380.56
429-3200 Telephone - Sewer	2,089.62	3,000.00	910.38
429-3610 Electric - Sewer	101,305.69	86,000.00	(15,305.69)
429-3700 Pump Station Maint & Repair	12,917.19	14,486.10	1,568.91
429-3710 WWTP Maint & Repairs	29,697.72	30,000.00	302.28
429-3720 Collection System Maintenance	40,403.03	39,477.00	(926.03)
429-3730 WWTP Building & Repair	11,332.00	33,948.00	22,616.00
429-3740 Equipment Maintenance Collections	4,873.49	7,500.00	2,626.51
429-4100 Sewer Backup Expenses	1,828.00	2,500.00	672.00
429-4200 Dues/Subscriptions-Sewer	4,549.00	8,000.00	3,451.00
429-4500 Contracted Line Maintenance	35,494.12	73,415.00	37,920.88
429-4600 Training - Sanitary Sewer	844.00	2,000.00	1,156.00
429-4700 Sludge Disposal	109,658.17	108,000.00	(1,658.17)
429-7400 Equipment Lease/Purchase	0.00	0.00	0.00
TOTAL COLLECTION SYSTEM	865,528.34	898,874.25	33,345.91

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
STREET DEPARTMENT			
430-1220 Street Superintendent Salary	25,629.64	28,058.00	2,428.36
430-1300 Salaries & Wages - DPW - Sewer	183,735.78	172,078.00	(11,657.78)
430-1610 FICA - Street Dept	13,329.18	12,470.00	(859.18)
430-1630 Medicare - Street Dept	462.79	2,916.00	2,453.21
430-1830 Overtime - Street Dept	6,120.81	6,165.00	44.19
430-2100 Office Supplies - Street Dept	614.32	660.00	45.68
430-2120 Safety Equipment - Street Dept	954.12	990.00	35.88
430-2150 Computer Equipment/Supplies - Street Dept	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair- Street Dept	43.61	83.00	39.39
430-2300 Vehicle Operation (fuel, oil, fluids)	13,553.65	16,500.00	2,946.35
430-2380 Uniforms - Street Dept	6,635.00	6,465.55	(169.45)
430-2500 Vehicle Manitenance/Repair- Street Dept	4,961.97	6,600.00	1,638.03
430-2600 Small Tools/Minor Equip - Street Dept	1,294.09	1,320.00	25.91
430-3150 Drug Testing	231.70	209.00	(22.70)
430-3210 Telephone - Street Dept	638.27	602.00	(36.27)
430-3210 Radio Purchase	0.00	413.00	413.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	1,197.58	1,320.00	122.42
430-3620 Gas - Street Dept	1,591.60	1,980.00	388.40
430-3730 Building Maintenance - Street Dept	1,007.56	974.45	(33.11)
430-3740 Equipment Maint & Repair - Street	5,998.65	6,105.00	106.35
430-4600 Conferences/Training - Street Dept	592.73	660.00	67.27
430-7400 CAP Improvements		0.00	0.00
430-7410 Equipment Lease Loader		0.00	0.00
TOTAL STREET DEPARTMENT	268,593.05	266,817.00	(1,776.05)
INSURANCE			
486-3510 Property-Liability Insurance	60,279.80	60,660.00	380.20
486-3530 Workers Comp Insurance	42,018.25	23,727.00	(18,291.25)
486-3531 Workers Comp - Fire Department	7,566.05	7,566.00	(0.05)
486-4010 Public Officials Liability	5,055.00	5,055.00	0.00
TOTAL INSURANCE	114,919.10	97,008.00	(17,911.10)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31, 2025 - Sewer

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	11,010.12	10,750.00	(260.12)
487-1590 Major Medical (BC/BS)	295,239.55	323,894.00	28,654.45
487-1591 Health Ins. Buy-out/HRA Cont	2,409.00	3,015.00	606.00
487-5310 N/U Pension MMO	97,358.21	95,006.00	(2,352.21)
TOTAL EMPLOYEE BENEFITS	406,016.88	432,665.00	26,648.12
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	3,971.70	8,375.00	4,403.30
TOTAL EMPLOYER FICA EXPENSES	3,971.70	8,375.00	4,403.30
TRANSFERS			
Total Expenses	2,073,337.80	2,179,768.00	106,430.20
Excess Revenue Over(Under) Expenditures	241,061.26	(4,897.00)	(245,958.26)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31, 2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0000 Interest Income	0.00	45,000.00	(45,000.00)
341-0110 Interest-Savings	2,775.77	0.00	2,775.77
341-0210 Interest-Water-PLGIT	0.97	0.00	0.97
341-0211 Interest-Water-P Plus	17,939.34	0.00	17,939.34
341-0212 Interest-Water-P 2025	91,128.16	0.00	91,128.16
341-0213 Interest - First Northern Water 2025 Debt	10,341.26	0.00	10,341.26
TOTAL INTEREST	122,185.50	45,000.00	77,185.50
STATE SHARED REVENUE			
355-0500 Foreign Cas Ins Pre (Pension Aide)	72,589.13	44,715.00	27,874.13
TOTAL STATE SHARED REVENUE	72,589.13	44,715.00	27,874.13
PMT FROM WATER CO			
378-1110 Water Service-Turn on/off	2,785.50	150.00	2,635.50
378-2100 Water Rents	2,732,861.77	2,838,000.00	(105,138.23)
378-2110 Lien Rents	16,544.22	25,000.00	(8,455.78)
378-2120 Lien Costs & Interest	4,552.17	2,000.00	2,552.17
378-4300 Hydrant Fees	44,420.50	0.00	44,420.50
378-4300 Water Sales Bulk	128,373.00	110,000.00	18,373.00
378-9000 EDU Connection Fees	5,326.00	87,991.00	(82,665.00)
378-9200 Penalties	72,002.78	40,250.00	31,752.78
378-9300 Sale of Meters & Supplies	3,395.00	0.00	3,395.00
378-9400 Water Dept. Services	0.00	1,850.00	(1,850.00)
TOTAL PMT FROM WATER CO	3,010,260.94	3,105,241.00	(94,980.06)
MISCELLANEOUS REVENUES			
380-1010 Emp Cont Hlth Insr	20,527.31	10,134.00	10,393.31
TOTAL MISC. REVENUES	20,527.31	10,134.00	10,393.31
SALE OF ASSETS			
391-0020 Damage to Borough Property	0.00	0.00	0.00
TOTAL SALE OF ASSETS	0.00	0.00	0.00
Total Revenues	3,225,562.88	3,205,090.00	20,472.88

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31,2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Expenses			
GENERAL GOVERNMENT			
401-1210 Manager Salary	36,723.10	38,500.00	1,776.90
401-1220 DPW Director Salary - Water	23,869.76	24,999.00	1,129.24
401-1400 Admin Staff Salary - Water	23,892.21	29,227.00	5,334.79
401-1610 FICA - Admin	5,225.19	6,484.00	1,258.81
401-1630 Medicare - Admin	1,234.01	1,516.00	281.99
401-1830 Admin Overtime	0.00	375.00	375.00
401-2100 Office Supplies - Admin	6,492.41	5,724.00	(768.41)
401-2130 Office Equipment/Furniture - Admin	686.41	746.00	59.59
401-2140 IT Expenses	13,741.26	13,383.00	(358.26)
401-2150 Computer Equipment/Supplies	5,798.48	8,100.50	2,302.02
401-2160 Equipment Repair/ Maint.	173.44	550.00	376.56
401-3110 Data Storage Software	0.00	4,586.00	4,586.00
401-3210 Telephone - Admin	4,782.74	5,043.00	260.26
401-3250 Postage - Payroll Processing Fee	9,362.06	9,066.00	(296.06)
401-3310 Travel - Admin	0.00	800.00	800.00
401-3400 Advertising/Printing - Admin	8,526.62	8,527.25	0.63
401-3450 Contracted Admin Service	1,186.85	910.00	(276.85)
401-4200 Dues Subscriptions/Memberships - Admin	3,950.51	4,500.00	549.49
401-4600 Training/Conferences - General Government	416.07	416.00	(0.07)
TOTAL GENERAL GOVT	146,061.12	163,452.75	17,391.63
FINANCIAL ADMINISTRATION			
402-1000 Finance Director	32,162.34	33,723.00	1,560.66
402-1400 Finance - Staff salaries	51,991.65	50,504.00	(1,487.65)
402-1610 Finance - Fica	5,227.69	4,790.00	(437.69)
402-1610 Finance -Medicare	1,098.00	1,018.00	(80.00)
402-1830 Finance - Staff salaries Overtime	7.72	8.00	0.28
402-3100 Trustee Chg Bond Payment	1,395.93	1,881.00	485.07
402-3110 Auditing Services - Water	2,970.00	17,490.00	14,520.00
402-3120 Accounting Services	0.00	2,145.00	2,145.00
402-3160 Billing Software	7,766.14	8,250.00	483.86
402-3170 Accounting Software	2,493.48	8,877.00	6,383.52
402-3210 Credit Card Fees	10,626.13	13,200.00	2,573.87
TOTAL FINANCIAL ADMIN	115,739.08	141,886.00	26,146.92

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31,2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
LEGAL SERVICES			
404-3160 Legal Services - WTP	265,327.95	135,000.00	(130,327.95)
TOTAL LEGAL SERVICES	265,327.95	135,000.00	(130,327.95)
ENGINEERING			
408-3130 Engineering	141,878.04	122,847.00	(19,031.04)
TOTAL ENGINEERING	141,878.04	122,847.00	(19,031.04)
MUNICIPAL BUILDINGS (70/15/15)			
409-2360 Materials & Supplies - Mun Bldg	45.14	275.00	229.86
409-3610 Electricity-Mun. Bldg.	3,014.71	3,300.00	285.29
409-3620 Electricity-Annex	864.47	825.00	(39.47)
409-3640 Gas - Annex	567.68	963.00	395.32
409-3730 Maintenance & Repair Annex	2,648.44	2,648.75	0.31
409-3740 Maintenance & Repairs	4,822.57	4,791.25	(31.32)
TOTAL MUNICIPAL BUILDING	11,963.01	12,803.00	839.99
STREET DEPARTMENT (35/30/30/05)			
430-1220 Street Superintendent Salary	25,629.64	28,058.00	2,428.36
430-1300 Salaries & Wages - DPW - Water	183,735.69	172,078.00	(11,657.69)
430-1610 FICA - Street Dept	13,383.91	12,470.00	(913.91)
430-1630 Medicare - Street Dept	3,143.11	2,916.00	(227.11)
430-1830 Overtime - Street Department	6,120.81	6,121.00	0.19
430-2100 Office Supplies - Street Dept	678.66	666.00	(12.66)
430-2120 Safety Equipment	954.12	990.00	35.88
430-2150 Computer Equipment/Supplies	0.00	83.00	83.00
430-2160 Office Equipment Maint/Repair	43.61	83.00	39.39
430-2300 Vehicle Operation (fuel, oil, fluids)	13,568.13	16,500.00	2,931.87
430-2380 Uniforms - Street Dept	6,465.00	6,465.00	0.00
430-2500 Vehicle Manintenance/Repair- Street	4,804.15	6,600.00	1,795.85
430-2600 Small Tools/Minor Equip - Street Dept	1,274.45	1,320.00	45.55
430-3150 Drug Testing	231.70	209.00	(22.70)
430-3210 Telephone - Street Dept	638.27	602.00	(36.27)
430-3260 Radio Purchase	0.00	413.00	413.00
430-3310 Travel - Street Dept	0.00	165.00	165.00
430-3610 Electricity - Street Dept	1,197.58	1,320.00	122.42
430-3620 Gas - Street Dept	1,591.60	1,980.00	388.40
430-3730 Building Maintenance- Street Dept	927.46	894.45	(33.01)
430-3740 Equipment Maint & Repair - Street Dept	5,709.65	6,105.00	395.35

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31,2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
430-4600 Conferences/Training - Street Dept	592.73	660.00	67.27
430-7410 Equipment Lease Loader	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	270,690.27	266,698.45	(3,991.82)
WATER			
448-1300 Water Staff Salaries	442,668.26	586,286.00	143,617.74
448-1610 FICA - Water	27,571.42	36,691.00	9,119.58
448-1630 Medicare - Water	6,541.32	8,581.00	2,039.68
448-1830 Water Overtime	5,118.67	5,500.00	381.33
448-2100 Office Supplies	2,528.53	2,529.00	0.47
448-2110 Chemicals - Water	105,562.22	130,000.00	24,437.78
448-2120 Safety Supplies	2,531.12	3,000.00	468.88
448-2200 Materials & Supplies	12,041.16	14,000.00	1,958.84
448-2300 Fuel Oil	13,736.14	15,000.00	1,263.86
448-2310 Vehicle Operation	4,401.46	4,000.00	(401.46)
448-2380 Uniforms/Boot Allowance	7,067.80	6,000.00	(1,067.80)
448-2400 Meter M&R Supplies (New Radio Read)	23,343.90	25,000.00	1,656.10
448-2600 Small Tools/Minor Equipment - Water	5,250.56	6,000.00	749.44
488-3110 Meter Replacement Contractor	19,716.95	19,717.00	0.05
448-3160 Laboratory Fees - Water	28,705.82	45,000.00	16,294.18
448-3200 Telephone- Water	1,886.72	3,500.00	1,613.28
448-3610 Electric- WTP, Wells, Dist	46,664.22	60,000.00	13,335.78
448-3700 Well Maint & Repair	25,664.44	37,369.00	11,704.56
448-3720 Distribution System- Maint. & Repairs	123,161.53	117,936.00	(5,225.53)
448-3730 Building Maintenance	7,117.86	8,000.00	882.14
448-3740 WTP Maint & Repairs	14,762.49	15,000.00	237.51
448-3750 Dist Contracted Services	38,769.85	45,000.00	6,230.15
448-4200 Dues/Subscriptions - Water	6,669.00	6,669.00	0.00
448-4500 Contracted Line Maint - Water	528.78	5,938.30	5,409.52
448-4600 Training/conferences - Water	1,991.13	2,000.00	8.87
448-4700 Sludge Removal	70,812.02	70,812.00	(0.02)
448-4910 Permits	20,000.00	21,000.00	1,000.00
448-7400 Capital Improvements	7,202.80	0.00	(7,202.80)
448-7410 Capital purchase (UTV)	0.00	0.00	0.00
TOTAL WATER FACILITIES	1,072,016.17	1,300,528.30	228,512.13
DEBT SERVICE			
471-1100 Principal 2016 Loan	0.00	164,553.00	164,553.00
471-1110 Penn Vest Water Line	49,308.64	48,829.00	(479.64)
471-1120 Penn Vest Dam	40,650.79	40,651.00	0.21

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31,2025 - Water

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
471-1130 ESSA GO 2021	33,800.00	33,800.00	0.00
TOTAL DEBT SERVICE	123,759.43	287,833.00	164,073.57
DEBT INTEREST			
472-1100 Interest - 2016 Loan	52,426.80	106,000.00	53,573.20
472-1110 Penn Vest Water Line - Interest	5,849.72	6,330.00	480.28
472-1130 interest -2021 Loan	9,758.21	9,758.00	(0.21)
472-1120 Penn Vest Dam - Interest	72,229.17	76,000.00	3,770.83
TOTAL DEBT INTEREST	140,263.90	198,088.00	57,824.10
INSURANCE			
486-3510 Property-Liability Insurance	46,660.80	51,925.00	5,264.20
486-3530 Workers Comp Insurance	42,018.25	42,019.00	0.75
486-3531 Workers Comp - Fire Department	7,566.05	10,050.00	2,483.95
486-4010 Public Officials Liability	5,055.00	6,700.00	1,645.00
TOTAL INSURANCE	101,300.10	110,694.00	9,393.90
EMPLOYEE BENEFITS/INS			
487-1580 Life/Disability Insurance	9,425.16	10,750.00	1,324.84
487-1590 Major Medical (BC/BS)	301,066.07	323,894.00	22,827.93
487-1591 Health Ins. Buy-out/HRA Cont	2,409.00	3,015.00	606.00
487-5310 N/U Pension MMO	97,358.21	95,006.00	(2,352.21)
TOTAL EMPLOYEE BENEFITS	410,258.44	432,665.00	22,406.56
EMPLOYER FICA EXPENSES			
488-1620 Unemployment Comp PSAB	4,558.69	8,375.00	3,816.31
TOTAL EMPLOYER FICA EXPENSES	4,558.69	8,375.00	3,816.31
Total Expenses	2,803,816.20	3,180,870.50	377,054.30
Excess Revenue Over(Under) Expenditures	421,746.68	24,219.50	(397,527.18)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31, 2025 - Trash

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
Revenues			
INTEREST			
341-0110 Interest - ESSA	0.83	0	(0.83)
TOTAL INTEREST	0.83	0	(0.83)
STATE GRANT PROGRAMS			
354-1200 Recycling Grant /Act 101	44,470.91	0.00	44,470.91
354-1500 Performance Grant To Twin Boroughs	0.00	22,000.00	(22,000.00)
TOTAL STATE GRANT PROGRAMS	44,470.91	22,000.00	22,470.91
SANITATION			
364-3010 Solid Waste User Fees	1,039,980.80	1,169,956.00	(129,975.20)
364-3020 Solid Waste Fees Penalties	23,358.91	29,975.00	(6,616.09)
364-3030 Solid Waste Bulk Items and Bags	12,400.76	17,825.00	(5,424.24)
364-3150 Lien Rents Solid Waste	15,448.59	1,500.00	13,948.59
364-3160 Lien Interest & Cost	6,533.19	8,500.00	(1,966.81)
TOTAL SANITATION	1,097,722.25	1,227,756.00	(130,033.75)
Total Revenues	1,142,193.99	1,249,756.00	(107,562.01)
Expenses			
GENERAL GOVERNMENT			
401-4600 Training & Conferences	160.36	0	(160.36)
TOTAL GENERAL GOVERNMENT	160.36	0	(160.36)
FINANCIAL ADMINISTRATION			
402-3110 Auditing Services - Trash	720.00	0	(720.00)
TOTAL FINANCIAL ADMIN	720.00	0	(720.00)
LEGAL SERVICES			
404- 3140 Solicitor Retainer & Fees	435.90	0	(435.90)
TOTAL LEGAL SERVICES	435.90	0	(435.90)
SANITATION (RECYCLING)			
426-1400 Staff Salaries	140,723.06	140,482.00	(241.06)

Borough of East Stroudsburg
Consolidated by Fund Stmt of Activity - Budget vs Actual
Preliminary December 31, 2025 - Trash

<u>Account # & Title</u>	<u>Y-T-D</u>	<u>Budget</u> <u>12/31/2025</u>	<u>Variance</u>
426-1610 FICA	8,793.09	8,710.00	(83.09)
426-1630 Medicare	2,056.44	2,037.00	(19.44)
426-1830 Overtime	472.99	3,000.00	2,527.01
426-1910 Uniforms	4,979.45	6,000.00	1,020.55
426-2270 Supplies	3,025.38	8,500.00	5,474.62
426-2500 Recycling Grant to Twin Boros	44,470.91	30,000.00	(14,470.91)
TOTAL SANITATION	204,521.32	198,729.00	(5,792.32)
 SOLID WASTE			
427-3130 Landfill Engineering	12,766.58	15,000.00	2,233.42
427-4700 Refuse Coll/Disp Contract	905,101.01	989,576.00	84,474.99
427-4710 WM Extra Bags and Tags	7,486.50	7,500.00	13.50
TOTAL SOLID WASTE	925,354.09	1,012,076.00	86,721.91
 Employee Benefits			
487-5310 N/U Pension Benefits	355.34	0	(355.34)
TOTAL EMPLOYEE BENEFITS	355.34	0	(355.34)
 Employer Taxes			
488-1620 Unemployment Compensation	855.00	0	(855.00)
Total Employer Taxes	855.00	0	(855.00)
 Total Expenses	 1,132,402.01	 1,210,805.00	 78,242.63
 Excess Revenue Over(Under) Expenditures	 9,791.98	 38,951.00	 (29,159.02)